The Bombay Gazette.

No. 7,509.—NEW SERIES. BOMBAY :—FRIDAY, APRIL 8, 1870. ANNUAL SUBSCRIPTION IN ADVANCE... ..RUPEES FIFTY-TWO

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52	0
——— including postage	,, 72	0
For half year in advance, delivered in Town	,, 28	0
——— including postage	,, 38	0
For three months' advance, delivered in Town	,, 16	0
——— including postage	,, 21	0
For one month, delivered in Town	,, 6	0
——— including postage	,, 7	12
Single Copy for Cash	,, 0	4
Back Numbers	,, 0	8

TERMS FOR ADVERTISEMENTS.

Ten lines and under

First insertion	Rs. 5	0
Second Ditto	,, 2	8
Third Ditto	,, 2	8
Fourth and succeeding insertions	,, 0	2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8	As. per line.
Second Ditto	4½	,, ,,
Third and succeeding	2½	,, ,,

In the Native Languages, double the above.

DOMESTIC OCCURRENCES. EACH—RUPEE 1.

All CHEQUES, MONEY ORDERS, and other Remittances should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, & CALCUTTA.

THE British India Steam Navigation Company (Limited), under contract with Government, despatch Steamers as above, with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ORIENTAL, 1,481 tons, 200 H. P., Commander A. IRVINE, will be despatched on the 12th April 1870, at noon.

	April 1870		April.
Leave Bombay	12	Leave Galle	19
,, Carwar	13	,, Negapatam	22
,, Mangalore	14	,, Pondicherry	23
,, Tellicherry	14	,, Madras	26
,, Cannanore	15	,, Coconada	28
,, Calicut	15	,, Vizagapatam	29
,, Beypore	15	,, Bimlipatam	29
,, Cochin	16	,, Gopalpore	30
			May.
,, Tuticorin	17	,, False Point	1
,, Colombo	18	Arrive Calcutta	2

This route is the most expeditious and economical for Passengers for the Neilgherrie district, Bangalore, and Madras, who can land at Calicut or Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

(Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited) under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, Mahomerah, and Bussorah.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE

THE British India Steam Navigation Company (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every Monday at noon.

The Steam-ship EUPHRATES, 650 Tons, 120 H. P., Commander W. A. HIBBERT, will be despatched on the 11th April 1870, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

FOR LIVERPOOL DIRECT.

Via Suez Canal.

THE new A. I. Screw Steamer BYWELL CASTLE, 891 tons register, 120 horse power, will be despatched hence about 12th proximo.

For Freight only apply to
W. NICOL & Co., Agents.

Bombay, 23rd March 1870.

FOR LIVERPOOL DIRECT VIA SUEZ CANAL.

THE A. I. Screw Steamer MILBANKE, 843 tons register, 150 Horse Power, Captain SMITH, will be despatched hence about 12th proximo.

For freight only apply to
W. NICOL & Co., Agents.

Bombay, 23rd March 1870.

STEAM COMMUNICATION WITH THE MALABAR COAST.

Steamers LORD CLYDE, GENERAL HAVELOCK, GENERAL OUTRAM, and TILLY.

ONE of the above Steamers will be despatched every week to and from the Malabar Coast, calling at the intermediate Ports on the following days :—

DOWN STEAMERS.		UP STEAMERS.	
Leave Bombay	Saturday.	Leave Cochin	Friday.
,, Rutnagherry	Sunday.	,, Beypore	Saturday.
,, Malwan	,,	,, Calicut	,,
,, Vingorla	,,	,, Tellicherry	,,
,, Goa	Monday.	,, Cannanore	,,
,, Carwar	,,	,, Mangalore	Sunday.
,, Compta	,,	,, Compta	Monday.
,, Mangalore	Tuesday.	,, Carwar	,,
,, Cannanore	Wednesday.	,, Goa	Tuesday.
,, Tellicherry	,,	,, Vingorla	,,
,, Calicut	,,	,, Malwan	,,
,, Beypore	,,	,, Rutnagherry	Wednesday
Arrive Cochin	Thursday.	Arrive Bombay	Thursday.

The Steamer GENERAL OUTRAM, Captain TEASDALE, will be despatched according to the above table on SATURDAY next, the 9th instant, at 4 P.M.

NOWROJEE BHICAJEE, Manager.

No. 6, Borah Bazaar Street, 7th April, 1870.

NEW OVERLAND ROUTE

(via SUEZ CANAL.)

DIRECT SERVICE BETWEEN BOMBAY and MARSEILLES, touching at ADEN, SUEZ, ISMAILIA, PORT SAID, and MARSEILLES.

LA COMPAGNIE MARSEILLAISE DE NAVIGATION A VAPEUR.—MARC FRAISSINET PERE and FILS will DESPATCH STEAMERS MONTHLY from BOMBAY to MARSEILLES, via the SUEZ CANAL, thus dispensing with the necessity of transhipment of Goods and Passengers at Suez and Alexandria.

FREIGHT.—The Company undertake to grant through Bills of Lading for Aden, Suez, Port Said, Alexandria, Malta, Marseilles, Genoa, Leghorn, Civita Vecchia, Naples, Barcelona, Havre, and other Continental Ports. They have also made arrangements to forward Cotton at a through rate from Bombay to the principal towns in France, Germany, Switzerland, Italy, Belgium, and Spain.

Shippers will have the option, on due notice being given, of detaining at Marseilles Cotton destined for other parts of the Continent; the Freight on same to be regulated at the average rate paid by the same Steamer.

Freight on Goods shipped to Europe to be payable at Marseilles in French money.

The undersigned are further prepared to receive Merchandize from up-country, and to forward same to any part of Europe.

INSURANCE may be effected on very moderate terms, under the Company's Floating Policy, on goods shipped by their own Steamers. Premiums of Insurance from Bombay to Marseilles ¾ per cent.

PASSENGER RATES.

(Inclusive of Wines, and all Transit Fees through the Canal.)

	1st Class.	2nd Class.
To Aden	£ 25	£ 15
,, Suez	£ 40	£ 22-10
,, Port Said	£ 42	£ 24
,, Marseilles	£ 56	£ 36

Children over three and under ten years of age, half fare.

In accordance with the above, the Steam Ship ASIE, 1,300 tons, Captain LAPIERRE, will be despatched from Bombay on or about the 5th April, and will be followed by the EUROPE, Captain MARTINO, to sail about the 3rd May next.

For further particulars, rates of Freight, &c., apply to
KUNKLER, PREISWERCK, & Co., Agents.

Elphinstone Circle, 8th March, 1870.

STEAM COMMUNICATION WITH ITALY VIA THE SUEZ CANAL.

(Direct Service between Bombay, Messina, Naples, Leghorn, and Genoa.)

THE Italian Steam Navigation Company of Messrs. R. RUBATTINO & Co., under contract with the Italian Government, for carrying the Royal Mail between Genoa, Sardinia, Corsica, Sicily, and Archipelago, Toscano, Tunis and Alexandria, have resolved to run, for the present, MONTHLY STEAMERS from Bombay to the above-named Italian Ports, for which purpose four new English-built First Class Steamers of 2,000 Tons each, now in course of construction, will be put on the line very shortly.

PASSENGER RATES.

(Inclusive Transit Fees through the Canal.)

	1st Class.	2nd Class.		3rd Class.	
To Aden	£23	£15	Including Wines.	£4	Without Food
Suez	38	22		8	
Port Said	40	24		9	
Messina	48	33		12	
Naples	50	35		13	
Leghorn	53	36		15	
Genoa	53	36		15	

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Passengers are allowed to break the voyage at any of the above-named Ports, and are free to proceed by any of the Company's vessels to the port of destination marked on their Ticket.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company, are entitled to a reduction of 20 per cent. on the Return Fare.

Tickets are also granted to
Marseilles, with transhipment at Genoa.
Malta,
Palermo, } ditto ditto at Messina.
Tunis,

Berths may be secured in advance by a deposit of half the amount of the fare.

In accordance with the above the steamer AFRICA, 1,300 tons, Captain BAZZOLINI, will be despatched from Bombay on or about the 10th instant, and will be followed by the end of May by the EGITTO, 1,800 Tons, a first-class Steamer, affording excellent accommodation for 1st, 2nd, and 3rd Class Passengers.

For further particulars, rates of freight, &c., apply to
VOLKART BROTHERS,
Agents, Rubattino Steam Navigation Company.

Bombay, 5th April 1870.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, NAPLES, LEGHORN, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company, under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports.

A limited number of passengers can be accommodated.

RATES OF FARE.

{ To Suez—1st class £40, 2nd class £22. 10s. } Exclusive
{ To Trieste—1st class £53, 2nd class £34., } of Wines.

Exclusive of Transit.

Passengers by or for our Steamers will be furnished with First-class Tickets between Alexandria and Marseilles by Messrs. Fraissinet & Co.'s line for £10; making the passage-money between Bombay and Marseilles £50, exclusive of transit in Egypt.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathborne & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice; Messrs. Fraissinet Pere et Fils, Marseilles; and Messrs. R. Rubattino and Co., Genoa; or to the undersigned in Bombay.

The Steam-ship MAGDALA, 2,200 Tons, Captain THOMPSON, will be despatched on MONDAY, the 25th April via the Canal to Liverpool.

STEARNS, HOBART, & Co.

THE BOMBAY AND BENGAL STEAM SHIP COMPANY.

To LIVERPOOL via CANAL.

THE MAGDALA, leaving 25th April, and the NEERA, 21st May, will be despatched via the Canal to LIVERPOOL.

RATES OF PASSAGE MONEY THROUGH TO LIVERPOOL.

FIRST CLASS	£55
SECOND CLASS	£35

Our Agents in London are prepared to obtain POLICIES on COTTON by our Steamers via Canal at 20s. per cent w A.

STEARNS, HOBART, & Co.

Bombay, 6th April 1870.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY, and *vice versâ*. The new Steamer SPHINX, 1,400 Tons, Captain R. STEYSKAL, will leave Bombay for Trieste on or about the 9th April, and will be followed by the new Steamer APIS, 1,400 tons, on or about the 1st May.

These Steamers have limited accommodation for a small number of Passengers.

PASSENGER RATES FROM BOMBAY :

	Cabin.		Deck without Food.
To Aden	£16	......	£6 -15
To Suez	£28	......	£11-15
To Port Said	£30	......	£12-10
To Trieste	£40	......	£16-10

Cargo taken for Trieste direct, also for Venice, Constantinople, and Odessa.

Besides the above direct line, there is a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versâ*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers to Southampton, at a charge of 10s. per cwt., to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned Agents grant also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE :
FIRST CLASS £13 | SECOND CLASS £9

Children under 10 years at HALF FARE; under 2 years, FREE.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together :—FIRST CLASS, £10-16 per head. SECOND CLASS, £7-10 per head.

Railway tickets, from SUEZ to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co., FIRST CLASS, £4-10; SECOND CLASS, £2-5. CHILDREN over 3 and under 10 years at HALF FARE.

Under arrangements made with the Bombay and Bengal Steam Ship Company, (Messrs. Stearns, Hobart & Co., Managers.) Passengers from BOMBAY can book through to TRIESTE via ALEXANDRIA at the following rates, (NOT INCLUDING TRANSIT THROUGH EGYPT) :—FIRST CLASS, £53; SECOND CLASS, £34, exclusive of wines.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from BOMBAY by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

For further particulars, and for freight and passage apply to
A. C. GUMPERT & Co.,
Agents for the Austrian Lloyd.

Bombay, 30, Medows Street.

WEEKLY COMMUNICATION WITH ENGLAND.

On Sunday, the 10th April, at 7 A.M., from Mazagon.

THE P. & O. Co.'s s. s. RANGOON, (1,776 tons, and 400 H. P.,) Captain E. I. BAKER, will LEAVE FOR SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Marseilles, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Genoa, Barcelona and Havre, Liverpool, or London.

No Cargo can be received on board after sunset on the day previous to sailing.

Parcels will be received at this Office until 10 A.M. on Saturday the 9th proximo.

The P. & O. S. N. Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon by noon on the day before the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

Passengers who prefer going on board the night before will be allowed to do so.

A small Steamer will leave the New Dock Head at Mazagon at 5-30 P. M. on Saturday, the 9th April, and again at 7 A.M., precisely, on the day of sailing.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
4th April 1870.

STEAM TO THE MALABAR COAST.

THE well known First Class Steamer PHLOX, E. BAKER, Commander, will leave for the undernoted Ports, every FRIDAY, starting from the Apollo Bunder at 3 P.M.

Hurnee, Unjunwell, Rutnagherry, Jeytapoor, | Malwan, Vingorla, Goa, Panjim.

For Freight or Passage apply to NUSSERWANJEE KERSASJEE, Bazaar Gate Street, and for Charter to J. DIXON, Apollo Street.

FOR HONGKONG.

THE A. 1 Screw Steamer NIGER, 1,100 tons register. This vessel, shortly expected from England via the Suez Canal, has excellent accommodation for First Class Passengers, and will be despatched hence promptly after arrival, the greater part of the cargo required being engaged. For further particulars apply to

W. NICOL & Co., Agents.

Bombay, 1st April 1870.

FOR LONDON VIA HAVRE.

(With Despatch.)

THE ship DILHARREE, A.I. 16 years, at Lloyds, 1,293 tons register, W. H. BISSET, Commander, has excellent accommodation for passengers—For further particulars apply to

Bombay, 30th March 1870. W. NICOL & Co.

FOR LONDON.

CALLING AT HAVRE, IF SUFFICIENT INDUCEMENT OFFER.

THE new first class AA. 1 Iron Ship BRITISH EMPIRE, 1,499 tons register, ALEXANDER DEUCHARD, Commander, having fully half of her Cargo engaged, will have prompt despatch. She has superior accommodation for a few First Class Passengers, for particulars regarding which or freight apply to

SIR CHARLES FORBES & Co.,
Agents Ship British Empire.

Bombay, 31st March 1870.

NOTICE to OVERLAND PASSENGERS.—Half Pints of CHAMPAGNE of the FINEST QUALITY, Extra Dry Double Star, Gold Neck.

PAYNE & Co.,
ELPHINSTONE CIRCLE, BOMBAY,
Immediately Opposite the Custom House.

NOTICE.—Consignees of CARGO per s. s. ALANSO, Captain J. WRIGHT, from London, are requested to SEND BOATS alongside at once to take delivery, otherwise the same will be landed by Captain WRIGHT without further intimation at the risk and expense of the concerned. Apply to H. and JAMSETJEE, Victoria Buildings, or

J. WRIGHT, Master.

STEAM and SAILING BARGES for HIRE.—The undersigned has always FOR HIRE, on very reasonable terms, a large number of STEAM and SAILING BARGES, each capable of carrying between 110 and 120 tons deadweight.

Special arrangements can also be made for discharging entire Cargoes of Vessels in Harbour with great despatch.

JAMSETJEE N. TATA.

Victoria Buildings, Bombay, 3rd March 1870.

NEW ADVERTISEMENTS.

Will be Published To-morrow,

BOMBAY GAZETTE
OVERLAND SUMMARY.

The Bombay Gazette Overland Summary, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the News of the Week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual Subscription (in advance) Rs. 12
Single Copy......... Annas 4

"Bombay Gazette" Office, Meadow Street, Fort,

NEW ADVERTISEMENTS.

A SPECIAL GENERAL MEETING of the BOMBAY CLUB will be held on WEDNESDAY the 20th instant, at FIVE o'clock P.M., to take into consideration the necessary steps to be adopted for providing a NEW CLUB HOUSE.

W. P. WALSHE,
Honorary Secretary.

Bombay Club, 8th April 1870.

GREAT INDIAN PENINSULA RAILWAY.—NOTICE.—The FOURTH CLASS TRAIN between BOMBAY and BHOSAWUL having been DISCONTINUED, Passengers will, on and from the 11th April 1870, be conveyed by the 8-30 A.M. Down and the 8-15 A.M. Up Trains at the reduced Third Class Fare of 3 Pies per mile.

HENRY CONDER,
General Traffic Manager.

Bombay, 7th April 1870.

THE BOMBAY and BENGAL STEAM SHIP COMPANY, Limited, (in liquidation).—NOTICE is hereby given, that in consequence of there not being a sufficient number of Shareholders to form a Quorum, present at the Meeting convened for the 6th instant, a MEETING of SHAREHOLDERS is again called, and will be held in the Registered Office of the Company on WEDNESDAY next, the 13th instant, at 12 noon, to receive the Liquidators' account of the manner in which the liquidation has been conducted during the past year.

GEO. A. KITTREDGE, } Liquidators.
MORARJEE GOCULDASS, }

Bombay, 7th April 1870.

OFFICES IN RAMPART ROW.—TO LET, a SUITE of very eligible OFFICES in Rampart Row, next door to the Agra Bank.—Apply to P. BYRAMJEE, 22, Rampart Row.

BASS' PALE ALE,

imported through
THE SUEZ CANAL;
bottled by
STONE & Co., & CAMERON & SAUNDERS.

		Cash.	Credit.
ORDINARY PINTS, in original casks of 8 doz.	per doz. Rs.	3 12	Rs. 4 0
ORDINARY PINTS, examined and repacked	ditto	3 14	4 2
ORDINARY QUARTS, in original casks of 4 doz.	ditto	5 12	6 4
ORDINARY QUARTS, examined and repacked	ditto	6 0	6 8
IMPERIAL PINTS (Stone & Co.) in original casks of 6 doz.	ditto	4 12	5 4
IMPERIAL PINTS (Stone & Co.) examined and repacked	ditto	5 0	5 8
IMPERIAL QUARTS (Stone & Co.) in original casks of 3 doz.	ditto	8 0	8 12
IMPERIAL QUARTS (Stone & Co.) examined and repacked	ditto	8 4	9 0

N.B.—To Messes and other large Consumers the Imperial Quarts (containing 5 full sized glasses) are recommended both for convenience and economy.

STOUTS;

BY
GUINNESS, BARCLAY, AND WHITE & Co.

		Cash.	Credit.
PINTS, in original Casks of 8 doz.	per doz. Rs.	3 14	Rs. 4 2
Do examined and repacked	ditto	4 0	4 4
QUARTS, in original Casks of 4 dozen	ditto	5 12	6 4
QUARTS, examined and repacked	ditto	6 0	6 8
Do in original Casks—H. WHITE & Co.'s celebrated brand	ditto	5 8	6 0
QUARTS, examined and repacked,	ditto	5 12	6 4

TREACHER & Co. (Limited).

WANTED.

UP-COUNTRY RESIDENTS visiting Bombay can be accommodated with First Class BOARD and LODGING at Rs. 4 per day, five minutes walk from the Fort.

Permanent Boarders at a reduced rate.

Quarters good and healthy, commanding a view of Back Bay, Harbour and Esplanade. Address "Gazette" Office, Fort, No. 44.

HOUSES, &c., TO LET.

MALABAR HILL.—TO BE LET, from the 25th instant, the BUNGALOW now occupied by Edward Bigg, Esq. Rent moderate. For particulars apply to Messrs EDWARD BIGG & Co., Apollo Street.

NOTICES.

STOLEN, from the office of Mooljee Anundjee, Muccadum, on the 3rd instant, the following CURRENCY NOTES—viz: Nos 11,005 to 11,014 inclusive (10 Notes, value Rs 1,000 each; and 9 other Notes, of the same value whose numbers are not yet ascertained. Merchants, Bankers and Traders are therefore CAUTIONED against accepting them in payment. Any one giving INFORMATION that will lead to the recovery of the above Notes will be most handsomely Rewarded on applying to the above, opposite Messrs Crawford's, Auctioneers, Marine Street.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

MRS. LAKE'S
MILLINERY ESTABLISHMENT,
UXBRIDGE HOUSE,
7, CLARE ROAD, BYCULLA, BOMBAY.

EVERY DESCRIPTION of MILLINERY on HAND, kept up by supplies received OVERLAND.

A large assortment of Children's DRESSES, PELISSES, CLOAKS, HATS, HOODS, SOCKS, &c., always in Stock.

WEDDING and MOURNING ORDERS carefully attended to. LADIES' OWN MATERIALS made up.

ORDERS FROM OUT-STATIONS MUST BE ACCOMPANIED BY REMITTANCES OR REFERENCE FOR PAYMENT IN BOMBAY.

BYCULLA IRON WORKS.

RICHARDSON AND ROBSON.
SUCCESSORS TO
Messrs. DIXON AND Co.,
IRON AND BRASS FOUNDERS,
SMITHS ENGINEERS,
AND
COMMISSION AGENTS,
MANUFACTURERS OF
COTTON PRESSES, GIRDERS, BOILERS,
PUMPS, TANKS,
IRON GATES AND RAILINGS, &c., &c.

MEDICINE CHESTS, in great variety and very complete.

Kemp's "MEDICINE CHEST COMPANION," written expressly for them.

D. S. KEMP & Co.,
BOMBAY AND POONA.

RHEUMATISM
may be quickly relieved by wearing
SCHMIDT'S FOREST WOOL,

A balsamic fibre prepared from the leaves of the Maritime Pine.

Undervests	each	Rs. 8 0
Socks	per pair	,, 3 0
Forest Wool in Wadding	per oz.	,, 1 8

D. S. KEMP & Co.

5 Elphinstone Circle, Bombay.

INFALLIBLE REMEDY
FOR
INDIAN RINGWORM OR DHADUR.
(See "Times of India," 9th September 1868.)
GOA POWDER.
MENTIONED IN THE NEW INDIAN PHARMACOPŒA,
(but with an erroneous reference as to its composition.)

No medicine has done more to assuage suffering in this country; all classes, European and Native, can now testify to its value.

Goa Powder .... 12 as. per phial.
Solution of Goa Powder (Liquor Acide Salcrubici) .... 12 as. ,,

A liberal discount to the trade and to charitable institutions.

Bombay, 30th January 1869. D. S. KEMP & Co.

SACCHARO-CHIRETTINE.

The active principal of the Herb CHIRETTA, preserved by combination with sugar.

MESSRS. D. S. KEMP & Co. have now made arrangements for the preparation of this remedy on a large scale. It was originally prepared by D. S. Kemp in 1836, by a process of his contrivance; and at his request was subjected to extensive trial both in Government Hospital and private practice; the result being that it was recognised as the best preparation of Chiretta extant, and an efficient substitute for Quinine.

As a TONIC, Saccharo-Chirettine promotes the appetite and assists digestion, strengthens the stomach, obviates flatulency, and diminishes the tendency to acidity. It is particularly beneficial where there is a disposition to gout. As a general Tonic in feebleness and debility of the whole system, especially of the muscles, it is not excelled by any remedy, producing marked effects after a few doses.

As an ANTIPERIODIC in Intermittent Fever, when taken between the paroxysms, it mitigates or prevents a recurrence of the attack.

It acts as an ANTHELMINTIC by strengthening the coats of the intestines, improving the general health, and expelling the Worms, without producing any irritating effects.

Per lb. Rs. 14. Per bottle Rs. 1-8.

D. S. KEMP & Co.,
CHEMISTS TO H. E. THE GOVERNOR,
BOMBAY AND POONA.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.
22 APOLLO STREET, OPPOSITE THE SECRETARIATE,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the Public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels and every description of engineering plant, for the repairs of steamers &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution, and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention :—

- Peacock's and McInnes's Anti-fouling Composition.
- McDougall's Disinfecting Powder.
- Taps and Dies (Whitworth's) complete in Cases.
- Low Moor Iron Bars, Plates and Rivets.
- Best American Flour in barrels at Rs. 24 a barrel.
- Copper and Brass Pipes, of sizes.
- Anti-Corrosive Paint.
- Corrugated Hoop Iron.
- Jim Crows.
- Smiths' English Bellows.
- Canvas.
- Rollers, Skins.
- Bundling Twine.
- Portland Cement.
- Paint Oil, of various sorts.
- Wire Netting.
- Fire Engines complete.
- Patent Water Closets.
- Traversing Screw Jacks.
- Corrugated Iron.
- Belting of sizes.
- Clear Cloth.
- Paper for Mill use.
- Hoop Iron.
- Fire Bricks.
- Perforated Zinc Sheets.

N. B.—The Trade supplied at moderate rates.

NOTICES.

ELPHINSTONE LAND AND PRESS COMPANY, Limited.

NOTICE.

An EXTRAORDINARY GENERAL MEETING of the Shareholders of the Company will be held at the offices of the Company, Elphinstone Circle, Bombay, on MONDAY, the Eleventh day of April 1870, at 3-30 P.M., (instead of on FRIDAY, the Eighth day of April, as previously advertised) to consider certain proposals made by the Government for the purchase of the property of the Company, when the following RESOLUTIONS will be proposed to the Meeting :—

I. That the Company be wound up voluntarily under Act X. of 1866 of the Legislative Council of India.

II. That William Nicol Hamilton Maxwell, and William Gilmour Hall (being members of the Firm of Messrs. William Nicol and Company, presently residing in Bombay), be appointed Liquidators of the Company.

III. That the Liquidators be authorised to sell and transfer to the Secretary of State in Council of India the property expressed to be sold and assured by the Agreement hereinafter set forth, on the terms and conditions therein contained, and to execute the same on behalf of the Company and carry the same into effect.

The said agreement is as follows :—

ARTICLES OF AGREEMENT made this day of One thousand eight hundred and between the Elphinstone Land and Press Company, Limited, (hereinafter referred to as the said Elphinstone Company) of the one part, and the Secretary of State in Council of India of the other part. WHEREAS proposals have been made to the said Elphinstone Company by the Government of Bombay, on behalf of the said Secretary of State, to purchase all the rights, interest, and estate of the said Elphinstone Company for a sum equal to the par value of the paid-up Capital of the said Elphinstone Company, such value or purchase money to be paid in 4 per Cent. Stock of the Government of India, such stock to be issued and calculated at Rs. 100 for each Rs. 93 of such purchase money, and negotiations have been entered into between the said Bombay Government and the said Elphinstone Company with respect to the terms and conditions of such purchase. And whereas the property of the said Elphinstone Company consists chiefly of their right and interest in certain land and buildings, and of certain rights of reclamations of land from the Sea, and of removing soil and material on the Eastern side of the Island of Bombay and elsewhere in the neighbourhood of Bombay, such land and rights being expressed to be granted, reserved, or otherwise assured to them under or by virtue of the grants, leases or Agreements mentioned in the first schedule to these presents and under or by virtue of the Agreement next hereinafter mentioned. And whereas previously to the said negotiations being commenced, the said Secretary of State had agreed to grant to the said Elphinstone Company a lease of certain property on the Eastern side of the Island of Bombay, and called the Carnac, Clare and Elphinstone Bunders, and such proposed lease had been prepared and engrossed but not executed (and a copy of the same is hereunto annexed and marked A), and the said Secretary of State had also agreed to grant in perpetuity to the said Company certain other ground adjoining or near to the last-mentioned Bunders, and called the Musjid and Chinch Bunders, together with other land rights and privileges, and such proposed grants had been prepared and engrossed but not executed (and copies of the same are hereunto annexed and marked respectively B and B 1.) And whereas the said Secretary of State and the said Company had agreed upon certain terms and conditions to be observed and performed by the said Company with regard to their property and the use thereof, and that certain rights and privileges should be given to the said Company and the said last-mentioned Agreement had also been reduced into writing but not executed (and a copy thereof is hereunto annexed marked C.). And whereas since the formation of the said Elphinstone Company certain leases have been granted by the said Elphinstone Company, or certain Agreements have been made or negotiations for the same have been entered into by the said Elphinstone Company for the granting of leases by the said Elphinstone Company to several persons of portions of the land of the said Elphinstone Company or for the use by other persons of portions of the land of the said Elphinstone Company, and such leases and agreements and negotiations are more particularly mentioned in Schedule II. to these presents. And whereas the land in the possession or occupation of the Company under the said unexecuted lease, grants and agreement (copies whereof are hereunto annexed and marked A, B, B 1, and C) and under the several documents mentioned in Schedule I (with the exception of the land occupied under the documents V., VI. and VII. in the said schedule) are shewn in the plan hereunto annexed and marked G, and therein surrounded by a red boundary line and the pieces of land so as aforesaid leased or agreed to be leased under the documents mentioned in Schedule II. and therein numbered 1, 2, and 3 respectively, are respectively coloured purple, brown and blue in the said plan marked G. and numbered 1, 2, and 3. And whereas in addition to the Capital actually contributed by the shareholders of the said Elphinstone Company, other moneys have been expended or liabilities incurred in the prosecution of the undertaking of the said Elphinstone Company, namely,

1. A sum of ten Lacs of Rupees advanced to the said Elphinstone Company by the Government of Bombay in the year 1868 on the terms of an Indenture bearing date the 29th day of January 1868 and expressed to be made between the said Secretary of State of the one part and the said Elphinstone Company of the other part.

2. A sum of two Lacs of Rupees advanced to the said Elphinstone Company by the Messrs. Sassoon of Bombay in the year 1869.

3. A sum of Rupees 2,70,508-3-78, properly belonging to the revenue account of the said Elphinstone Company, and applicable to the payment of dividends on the Shares of the said Elphinstone Company, and which has been borrowed from revenue for the prosecution of the reclamation or other works of the said Elphinstone Company. And whereas the said Elphinstone Company is under liabilities to various persons, or claims have been or may be made against the said Elphinstone Company in respect of work, labour and materials done and provided for the purposes of the said Elphinstone Company, and in respect of contracts for work, labour and materials still incomplete. And whereas an account has been stated and adjusted between the parties hereto of the sums which by agreement between the said parties hereto are to be deemed and treated as making up the paid-up capital of the said Elphinstone Company as on the 30th day of June 1869, and such account shews the total sum of Rs. 1,63,76,836-0-97 as the amount of such paid-up Capital and is hereafter referred to as the said Capital Account. And whereas in the said Capital Account are included (amongst other items) the said sum of Rs. 2,70,508-3-78 and certain sums of money paid by the said Elphinstone Company, since the said 30th June 1869 in respect of liabilities incurred on account of Capital previously to the same date. And whereas as to the said sum of 10 Lacs so as aforesaid advanced by Government and expended by the said Elphinstone Company in the prosecution of their works, it has been agreed by and between the said parties hereto that the said Company should be released from liability to repay the same as hereinafter mentioned. And whereas claims for compensation have been made or may hereafter be made against the said Elphinstone Company in respect of damage done to the property of certain persons in the course of the construction of the approach to the Musjid Overbridge near the property of the said Elphinstone Company and the said Elphinstone Company is liable to pay such amount as may be found due in respect of such compensation jointly with the Municipality of the City of Bombay and the G. I. P. Railway Company. And whereas in the course of the aforesaid negotiations it was agreed that the said Secretary of State should indemnify the said Elphinstone Company in manner hereinafter mentioned against all such claims for compensation so far as the said Elphinstone Company shall be found liable to pay or contribute towards the same. And whereas in the year 1865 the said Elphinstone Company requested the Bombay Government to acquire possession of the Bhunderwara Hill, situate at Bombay near the said Elphinstone Company's property under Act XXII. of 1863 of the Legislative Council of India, and the said Government agreed to take the necessary steps in that behalf on being indemnified by the said Elphinstone Company, and an Indenture dated the 2nd day of August 1866, and made between the said Elphinstone Company of the one part and the said Secretary of State on the other part, was duly executed and provision is therein made for such indemnity in manner therein mentioned. And whereas at a meeting of the shareholders of the said Elphinstone Company held on the day of 186 resolutions were passed approving the terms of these presents, and for the voluntary winding up the said Elphinstone Company, and at a meeting of the said shareholders held on the day of the said resolutions were confirmed, and were appointed Liquidators of the said Company. NOW THESE PRESENTS WITNESS, and it is hereby agreed by and between the said Elphinstone Company and their successors and assigns, and the said Secretary of State and his successors and assigns, as follows, that is to say :—

(1.) The said Elphinstone Company shall grant, convey, transfer, assign or otherwise assure to the said Secretary of State, his successors and assigns all the right, estate and interests which they the said Elphinstone Company now have or at any time may have in any of the immoveable property mentioned in any of the grants, leases and agreements (whether executed or not) contained or expressed in the documents marked A, B, B 1, and C annexed to these presents or mentioned in the first schedule to these presents together with all the interest and estate of the said Elphinstone Company, in any buildings, erections, or machinery built on or attached to any part of the said immoveable property and all the stores and plant of the said Elphinstone Company, as the same existed on the 12th day of July 1869 and also since purchased by the Company, use and wear excepted, subject nevertheless as to the rights, interests and estates of the said Elphinstone Company in the said immoveable property and premises to the covenants, conditions and agreements respectively contained or expressed in the said documents marked respectively A, B, B 1 and C., or mentioned in Schedule I. so far as the same are to be observed and performed by the said Elphinstone Company, and subject also as to such portions of the aforesaid immoveable property as are intended to be comprised in the documents mentioned in the II. Schedule hereto and numbered respectively 1, 2, 3, 4, 5, and 6 to the same documents respectively, and to the covenants, conditions and agreements respectively therein contained, so far as the same are to be observed and performed by the said Elphinstone Company.

(2.) The said Secretary of State shall accept such title as the said Elphinstone Company can shew to the lands and premises hereby agreed to be granted and assured.

(3.) The said Secretary of State shall on or before the execution of the Instrument or instruments constituting such grant, conveyance, transfer, assignment or assurance as herein before in Clause I. mentioned, pay to the Liquidator or Liquidators of the said Elphinstone Company, or in such manner as he or they shall direct in this behalf the said sum of Rupees 1,63,76,836-0-97 (being the total amount of the said Capital account) together with all sums paid by the said Elphinstone Company since the said 30th day of June 1869 in the prosecution of their works and not included in the said Capital account and all liabilities incurred by the said Elphinstone Company in the prosecution of their works since the said 30th day of June 1869 and not paid by the said Elphinstone Company at the time of the grant and assurance hereinbefore agreed to be made, provided always that nothing hereinbefore contained shall impose any liability on the said Secretary of State in respect of any Interest which may be due by the said Elphinstone Company, upon moneys borrowed by them since the said 30th day of June 1869, for the prosecution of their works, or in respect of any damages which the said Elphinstone Company may be liable to pay for any breach of contract, such breach having occurred previously to such grant and assurance foresaid

(4.) The sum or sums payable by the said Secretary of State, under the next preceding clause shall be paid in 4 per cent. Stock of the Government of India, such stock to be issued and calculated at Rs. 100 for every Rupees 93 of such purchase money and such stock shall bear and carry interest at the rate aforesaid from the date of the issue and payment thereof to the said Liquidator or Liquidators.

(5.) The said Secretary of State shall be bound to indemnify the said Elphinstone Company against all liabilities incurred by them since the said 30th of June 1869 in the prosecution of their works and not already paid by them save and except in respect of interest and damages as mentioned in Clause III., and also against all liability in respect of any covenants, conditions or agreements contained or mentioned in the said papers, A, B, B1, and C annexed hereto or in any of the documents mentioned in the two schedules hereto and also against any claim which the British India Steam Navigation Company may substantiate against the said Elphinstone Company under negotiations on or before the 16th day of July 1869 for a lease of any portion of the Company's land and so far as the said Secretary of State has power to do so shall release the said Elphinstone Company from all such liability.

(6.) The said Secretary of State shall indemnify the said Elphinstone Company against all liability in respect of compensation to be paid on account of damage done in the course of the construction of the approach to the Musjid Overbridge.

(7.) The said Secretary of State shall release the said Elphinstone Company from all liability to the said Secretary of State under or by virtue of the said Indenture of the 2nd August 1866.

(8.) The said Elphinstone Company shall do all such Acts as may be in their power to transfer to the said Secretary of State all existing Contracts immediately connected with the said Company's works in such a manner as that all rights, powers, and benefits thereunder respectively shall be vested in the said Secretary of State as fully and entirely as they are at present vested in the said Company, and the said Secretary of State shall indemnify the said Company against all liability in respect of such contracts (not being a liability in respect of the breach of any of such contracts committed previously to the making of the grant and assurance agreed to be made by Clause I.) the said Elphinstone Company shall, previously to the making of the grant and assurance hereby agreed, deliver to the said Secretary of State a statement in writing of all written contracts between the said Elphinstone Company and third persons written then running and not fully performed, such statement to be made up to be as nearly as possible to the day of the making of the said grant and assurance.

(9.) The said Secretary of State shall release the said Elphinstone Company from all liability in respect of the said sum of Rs. Ten lacks so as aforesaid borrowed by the Company from Government.

(10.) In all cases wherein the said Secretary of State is hereby bound to indemnify the said Elphinstone Company against liability, such indemnity shall extend to all costs and charges incurred by or awarded against the said Company in any proceedings which have been or may be taken to enforce such liability against the said Company.

(11.) Each of the said parties hereto and their respective successors and assigns shall and will at all times execute and do all such assurances and acts in the Law as may be necessary and reasonably required for the carrying into effect of the several terms of the Agreement contained in these presents.

SCHEDULE I. ABOVE REFERRED TO.

1. An Indenture of Lease dated the 3rd day of March 1858 and made between Manockjee Merwanjee Shett of the one part and John Fleming, James Nicol Fleming and Kessowjee Naik of the other part.

2. An Indenture of Assignment indorsed on the above mentioned Indenture of Lease and bearing date the 28th day of June A.D. 1860 and made between the said John Fleming, James Nicol Fleming and Kessowjee Naik of the one part and the said Elphinstone Company of the other part.

3. Articles of Agreement in Counterpart dated the 20th day of January 1864 and made between the Secretary of State in Council of India and the said Elphinstone Company.

4. Memorandum of Agreement for a Lease dated the 16th day of April 1866 and made between Byramjee Jeejeebhoy of the one part and the Elphinstone Company of the other part.

5. Memorandum of Agreement (prepared but not signed) between Mr. T. W. Taylor on behalf of Ardeseer Hormusjee, Esq. and Messrs. W. Nicol & Co., Secretaries and Treasurers of the Elphinstone Land and Press Company Limited, for the Lease of Coorla Hill for the purpose of providing reclamation material for removal to the Company's works at Warree Bunder and the other portions of fore shore now being reclaimed.

(1.) That the Company shall pay a monthly rental of rupees five hundred and fifty per mensem for that portion of the Hill laid down as required by the Company for excavation on Mr. James Scott's Plan to be annexed hereto.

(2.) That the Company shall have the exclusive right to remove or relet the trees, grass or any portion of the surface or soil to the levels laid down on the annexed Plan.

(3.) The Company to erect two Bungalows similar in every respect as good and in lieu of those now on the portion of the Hill to be excavated. These two bungalows to be erected to the southward of the Mill on sites that may be chosen and according to Plans decided on by Mr. Taylor and the Company's Engineer Mr. James Scott. The bungalows now standing not to be interfered with or removed until the new bungalows in lieu thereof are completed and ready for occupation or other suitable accommodation provided.

(4.) That all the Company's work-people are to be located on the portion of the Hill so leased and not on any other portion of Mr. A. Hormusjee's Estate.

(5.) That a sufficient fence shall be constructed by and at the expense of the Company, on the boundaries of the Land leased.

(6.) That the rent is to be computed and paid from the 1st day of March 1864.

(7.) That as soon as the terraces or any of them are completed, a proper road shall be made to them by the Company, and handed over to Ardaseer Hormusjee, Esq., so that no inconvenience is experienced in working the other portions of them.

N. B.—No plan was ever annexed to the foregoing Memorandum of Agreement, but the Company has been working in accordance with a plan which was prepared and copy of which Plan is annexed hereto, marked D.

6. Indenture of Lease dated the 30th April A. D. 1866 made between the said Secretary of State of the one part and the said Elphinstone Company of the other part.

7. Indenture of Lease dated the 21st day of August 1867 made between the said Secretary of State of the one part and the said Elphinstone Company of the other part.

SCHEDULE II. ABOVE REFERRED TO.

1. An agreement for a lease to the Akbar Cotton Press Company of a piece of land measuring 10,680 square yards at Carnac Bunder and now occupied by them. (A written agreement has been prepared but not executed, and the terms of the proposed Lease are contained in the same, taken together with certain letters between the Secretaries and Treasurers of the Elphinstone Company and the Secretaries and Treasurers of the said Akbar Cotton Press Company, copies of the said Draft Agreement and letters are hereunto annexed and marked E. The piece of land so agreed to be leased is distinguished in the said Plan marked G. by the colour purple and is numbered I.)

2. Agreement to lease to Imperial Cotton Press Company 5,000 square yards of land now in their occupation at Carnac Bunder for 99 years from the 10th November 1865 at a rent of Rupees 3 per square yard per annum, and one Rupee per mensem for right of laying and using water pipes. (No written Agreement has been executed, but certain letters have passed between the Secretaries and Treasurers of the Elphinstone Company and the Managers of the said Imperial Cotton Press Company, copies of which are hereunto annexed, marked F. The piece of land so agreed to be leased is distinguished in the said Plan marked G. by the colour brown and is numbered 2.)

3. An Agreement of Lease dated the 11th December A. D. 1868 and expressed to be made between the Frere Press Company (in Liquidation) and Alexander Brown, Liquidator of that Company of the first part, the said Elphinstone Company of the second part, Nursey Kessowjee, Lukhumsey Lalljee, Damjee Meghjee, Tokersey Parat, and Veersey Pussoo, trading in Bombay under the firm of Nursey Kessowjee and Company, of the third part, and Kessowjee Naik, Ahmedbhoy Hubibbhoy, Dhurumsey Poonjabhoy, Ramjee Madhowjee, Rahimbhoy Alladinbhoy, Jairajbhoy Peerbhoy and Tapidas Varujdas of the fourth part. The piece of land so agreed to be leased is distinguished in the said Plan marked G by the colour blue and the number 3.

4. Agreement dated the 31st December A. D. 1867 between the said Secretary of State of the one part and the said Elphinstone Company of the other part, for the laying down by the said Secretary of State of a siding at the New Carnac Bunder for the landing and embarkation of troops, &c. and for the erection by the said Elphinstone Company of a shed for the same purpose.

5. Indenture dated the 17th day of March A. D. 1869 made between the said Elphinstone Company of the one part and the Great Indian Peninsula Railway Company of the other part as subsequently amended by agreement between the two Companies

6. Agreement dated the 13th April A.D. 1869 made between the said Elphinstone Company of the one part and the Bombay, Baroda and Central India Railway Company of the other part as subsequently amended by agreement between the two Companies.

IV. That the remuneration of the said Liquidators be at such rate as may be fixed at the Meeting.

V. That the said Liquidators be authorised to exercise all the powers mentioned in and given by section 174 of said Act X. of 1866, subject nevertheless to the terms and conditions of the agreement mentioned in the third Resolution.

N.B. The abovementioned Agreement, with its annexes and schedules, can be inspected and perused by any shareholders desiring to inspect and peruse the same, on application at the offices of the Company.

By order of the Board of Directors,
(Signed) W. NICOL & Co.,
Secretaries and Treasurers.

Bombay, 29th March 1870.

ELPHINSTONE LAND and PRESS COMPANY (Limited).—NOTICE.—The TENTH ANNUAL ORDINARY GENERAL MEETING of the Shareholders in the Elphinstone Land and Press Company (Limited) WILL BE HELD in the Office of the Company, Elphinstone Circle, on MONDAY, the Eleventh day of April 1870, at 3 P.M., instead of on FRIDAY, the Eighth day of April as previously advertised, for the following purposes :—

I. To receive the Report of the Directors, and the Accounts to 30th June 1869.

II. To declare a dividend.

III. To elect Directors in place of Messrs. Kessowjee Naik and Ahmedbhoy Hubibbhoy, who retire by rotation, and to sanction the appointment of Mr. William Nicol, who has joined the Board during the year.

IV. To appoint Auditors and to fix their remuneration; also to determine the remuneration to be made to Mr. G. R. Wilson for auditing the Books of the Company during the past year, he having completed the audit without any assistance from his co-Auditor.

By order of the Directors,
W. NICOL & Co.,
Secretaries and Treasurers.

Bombay, 29th March 1870.

ELPHINSTONE LAND and PRESS COMPANY (Limited).—NOTICE to SHAREHOLDERS.—The CORRESPONDENCE that has taken place between GOVERNMENT and the SECRETARIES of the Company, relative to the PROPOSED PURCHASE of the ELPHINSTONE PROPERTY by Government, can be perused in Manuscript at the Office of the Company, Elphinstone Circle, on the 7th, 8th, and 9th instant, during Office hours.

By order of the Directors,
W. NICOL & Co.,
Secretaries and Treasurers.

Bombay, 6th April 1870.

WESTERN INDIA HOTEL COMPANY, Limited, (in Liquidation.)—A FINAL DIVIDEND on the Shares of the WESTERN INDIA HOTEL COMPANY, Limited, of Five-and-a-half Annas per Share, WILL BE PAID at the office of Messrs. W. Nicol & Co., Elphinstone Circle, on and after the 12th day of April, on the Shareholders signing the Receipt Sheet in due form.

H. MAXWELL, } Liquidators.
J. A. FORBES, }

Bombay, 4th April 1870.

TENDERS will be received by the Superintendent of Marine at his Office, up to 1 P.M. on FRIDAY the 8th instant, for the CONVEYANCE of the INVALIDS of the season from Bombay to England via the Cape of Good Hope or Suez Canal (by steamer), the probable strength of which is noted in the margin.

Bengal, Madras, Bombay—about 158 men, 14 women, and 38 children.

2 The Vessel tendered will require to be docked (if necessary) and to be ready for final Survey on the 18th instant, proceeding the following day. She will be chartered on the new terms of the last Articles of Agreement.

3 Tenders should specify the rates per head in Indian Currency, the ship finding fittings, provisions, and water, a patent European cooking galley as well as an apparatus for making and baking the Bread Rations of the Troops and others embarked.

4 The Biscuit must be purchased from the Commissariat Department as also the materials for making the fresh Bread Rations.

5 Two-thirds of the Passage Money will be paid in Bombay, and the remaining one-third on the arrival of the Troops in England. The expense attending Stamp Fees to be affixed to charterparties as well as to counterparts (of vessel taken up) to be borne by the Owners, Agents, or Masters tendering.

6 All Tenders must be made in a Form to be obtained at the Office of the Agent for Transports, which will furnish further necessary information for parties tendering.

7 The Superintendent of Bombay Marine reserves to himself the right of declining any Tender without assigning cause for so doing.

By order of the Superintendent of Marine,
GEO. INGLE, Secretary.

Superintendent's Office, Bombay, 5th April 1870.

TO THE JUSTICES OF THE PEACE
FOR THE CITY OF BOMBAY.

I hereby give NOTICE, that a QUARTERLY MEETING of the Justices of the Peace for the City of Bombay will be HELD in the Town Hall on MONDAY, the 11th day of April 1870, at 3 o'clock in the afternoon precisely, to consider—

1. Reply of His Royal Highness the Duke of Edinburgh to the Address of the Bench of Justices.

2. Bill No. 1 of 1870.—A Bill to enable Her Majesty's Justices of the Peace for the City of Bombay to assign part of the Municipal Fund to Educational and other Public Purposes.

3. Bill No. 3 of 1870.—A Bill to secure the payment to Government of certain sums of money by the Corporation of the Justices of the Peace for the City of Bombay.

4. Petition from certain residents of the western side of the Malabar Hill, complaining of the absence of Gas Lamps there and of the bad state of the Road.

F. STANGER LEATHES,
Acting Clerk to the Justices of the Peace for the City of Bombay.

Bombay, Town Hall, 2nd April 1870.

MR. RUSSEL AITKEN will move after the disposal of the above business—

"That the Municipal Commissioner be directed strictly to observe the directions with respect to Contracts exceeding Rs. 10,000 which are laid down by the 32nd Section of the Municipal Act (Act II. of 1865.)"

"That the Municipal Commissioner be directed to notify to the Bench the extension or continuation of any Contract, the extension or continuation of which may involve an expenditure of Rs. 10,000 or upwards."

"That all Contracts or extensions of Contracts shall be notified to the Bench at the next Quarterly Meeting of the Bench, which may take place after the acceptance or continuation of such Contract.

F. STANGER LEATHES,
Acting Clerk of the Peace,

5th April 1870,

WINES, SPIRITS, BEER, &c.

PAYNE AND CO.,
WINE MERCHANTS,
ELPHINSTONE CIRCLE, BOMBAY,
(Opposite the Custom House.)
GODOWNS, MARINE STREET.

ESTABLISHED IN CALCUTTA UPWARDS OF HALF A CENTURY.

Places of Business and Agencies.

CALCUTTA	Belatee Bungalo	
LONDON	Offices and Bonded Vault, Mincing Lane.	
PARIS	Rue de Bonde.	
CHINA	Hongkong.	
,,	Shanghai.	
MANILLA	Strada Philipinas.	
WINE DISTRICTS	Coblentz. Moselle Frankfort O. M. Epernay.	Rheims. Bordeaux. Cognac.

GUARANTEE—We wish it to be distinctly understood that in all instances we guarantee the quality and purity of our Wines and Spirits, and that we engage to take back, or exchange, any that may not be approved.

QUOTATIONS—Our quotations for Sparkling Wines are for good delivery from our Godowns, our calculations being based to guarantee the full complement of sound bottles in each case; the risk of breakage and ullage is thereby avoided by the consumer.

DELIVERIES—Our deliveries will be in quantities of not less than 1 doz., excepting Liqueurs, which can be had in any quantity. Sample bottles may be had, and to the purchasers of 6 dozens and upwards there will be no charge made for the same.

OUR LONDON & BORDEAUX HOUSES—Those of our friends, desiring to indent direct on our London and Bordeaux houses can be supplied at home quotations.

CASH DEPARTMENT.—We would direct special attention to our Cash quotations which we have found so successful in Calcutta, whereby our friends derive all the advantages of a cash transaction, by obtaining their Wines at the very lowest remunerative prices. All orders to the Cash Department should be accompanied by a Remittance, in the absence of which they will be transferred to the Credit Department for execution at credit rates.

ADULTERATIONS—We take the liberty of mentioning that there is a vast quantity of adulterated Wines shipped to this country which are offered at somewhat lower prices than those at which we can afford to sell pure ones; still, we are assured that good wines will stand their ground when fairly tested. Those parties, however, who vend "made up" wines, act very injuriously to the fair trader, and bring discredit on the merchant generally.

PAYNE & CO.'S
CHAMPAGNES.

Our Reserves are held at Epernay, Rheims, and Avizes.

Credit		Cash.
32 0	Cordon Bleu—brand, anchor, Payne & Co. Epernay, a pure, light dry Wine, suitable for Tiffin or Evening Parties, and will make a good cup.	28 0
39 0	Light Dry Sillery, more body and a rich flavour of the Epernay grape. A good wholesome Wine.	35 0
39 0	Grand Vin D Ay—Payne & Co.'s Epernay, a pale straw coloured, good bouquet, and very mellow and dry.	35 0
42 0	Silver Neck, with * (star)—a pale elegant Wine, from the vineyards of Rheims—brand, Payne & Co., Rheims	38 0
42 0	Gold Neck, with * (star)—brand, Payne & Co., Rheims, same quality as above, but extra dry...	38 0
42 0	Gold Neck, No. 2, 1864 vintage, very luscious and dry, a good Dinner Wine.	39 0
45 0	Gold Neck, with ** (double star)—brand, Payne & Co., Rheims. This Wine has been selected from one of the first Cuvees of '65 vintage, and will be found very dry, full of aroma, and as a vintage Wine it is unequalled. It is the most delicate and fine Wine ever imported into this country	40 0
45 0	Silver Neck with ** (double star)—brand, Payne & Co., Rheims, same Cuvee as above, but not so dry	40 0

PINTS.—In Pints, Price Rs. 3-0 extra per case of two dozen.

HALF PINTS of Champagne suitable for Overland travellers.

IMPORTANT.—Our quotations for Sparkling Wines are for good delivery from our Godowns, our calculations being based to guarantee the full complement of sound bottles in each case, the risk of breakage and ullage is thereby avoided by the consumer.

SPARKLING MOSELLES.

The whole of our Hocks and Moselles are imported direct from our Agency at Coblentz, where we have a fine stock of first-class Wines.

Credit.		Cash.
36 0	Crown Brand, fine Sparkling, highly recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
44 0	Ditto Nonpareil, extra superior	39 0

Pints of the above Rs. 3-0 extra per case of two dozen.

SPARKLING HOCKS.

36 0	Crown Brand, fine Sparkling, highly recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0

STILL HOCKS.

20 0	Laubenheim, Vintage 1868	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0	Nierstein ditto 1862	26 0
36 0	Scharlachberg ditto 1862	32 0

STILL MOSELLES.

25 0	Brauenberg, Vintage 1862	23 0
29 0	Scharzberg ditto 1862	27 0
33 0	Winningen ditto 1862	30 0
28 0	*Stein Wein*, in original bottles, much appreciated	24 0

CLARETS

Reach us direct from our Bordeaux house, where we have always a reserve of Two or Three Hundred Hogsheads of Good Vintage Wines. This gives us advantages over houses who have to depend upon the market, and are necessarily obliged to draw their supplies from second and third hands.

Credit.		Cash.
15 0	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0	Chateau Lafitte	28 0
30 0	Chateau Latour	26 0
34 0	Chateau Margaux	28 0

BURGUNDY, SPARKLING.

*42 0	Red, very fruity, full flavour and effervescence, Best Brand	36 0
*42 0	White, a full flavoured Wine—Brisk, best brand	36 0

Those brands with an * (asterisk) shortly expected. Orders now being registered.

BURGUNDY, STILL.

20 0	White Capsule	16 0
25 0	Red Capsule	20 0

SHERRIES.

The whole of our Sherries are imported by us direct from XEREZ; the following are the Brands we have always in stock :—

Credit.	Mark. Seal.	Quality & Peculiarity	Cash.
20 0	B	Red—A pale, full flavoured, Dinner or Luncheon Wine	18 0
20 9	A	Red—Similar quality as above, but much drier	18 0
26 0	C	Red—A pale, rich flavoured Wine, fine aroma, particularly suitable as a Dinner Wine	22 0
27 0	1	White—Pale, delicate and nutty Wine, possessing great delicacy of flavour, and recommended as a good Dessert Wine	24 0
30 0	2	White—Old natural pale dry Wine, extremely mellow and fine, and very dry, quite the Amontillado character	27 0
32 0	3	White—Ditto, ditto, also very dry	29 0
33 0	4	White—Vino de Pasto, a Wine well known at all the best West-end Clubs in London; a choice, old, delicate, pale and dry Wine	30 3
33 0		Amontillado, very pale, delicate flavour, very dry and full of aroma. We offer it to the connoisseur who can appreciate the characteristics of a fine Amontillado; very old	30 0
36 0		Manzanilla, a pale, old, and elegant Wine, very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine; it will be found an excellent tonic, recommended to invalids	32 0

MADEIRA.

Madeira, fine old choice East India Madeira, full flavoured and good bouquet. We offer it to the connoisseur who can appreciate the character of this Wine, 9 years in bottle	42 0

PORT.

Imported direct from Oporto, where our Reserves are old; they are the sole produce of the Upper Douro.

Credit.		Cash.
18 0	(One Grape), a full bodied fruity Wine.	16 0
24 0	(Two Grapes), a superb full flavoured Wine, very mellow, a good After-Dinner Wine	21 0
30 0	(Three Grapes), a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0

BRANDIES.

We keep a reserve of two or three hundred Hogsheads of Brandy in Bond in the London Vaults, which are allowed to mature before bottling; this enables us to keep up the quality and character of our own brands.

Credit.		Cash.
29 0	Pure Pale Brandy, Gold Vine Leaf	27 0
32 0	† Ditto ditto Green Vine Leaf	29 0
40 0	Cognac, Highest Vintage, 15 years old	36 0

† This pure Pale Brandy is demonstrated upon analysis to be peculiarly free from acidity, and very superior to the usual importations of Veritable Cognac. It is equal to any first-class brandy shipped to this market.

N.B.—We recommend the Green Vine Leaf as a fine and moderately priced Brandy. Rs. 29 per dozen.

SAUTERNES.

Credit.		Cash.
28 0	Sauterne 18 &	24 0
34 0	Grand Sauterne	30 0
42 0	Chateau Y'quem: this is the pure juice of a selected Grape grown on the Chateau Y'quem Estate	36 0

SPIRITS, LIQUORS, &c.

20 0	Fine Old Tom, labelled PAYNE & Co.	18 0
22 0	PAYNE'S Cream of the Valley, White Capsule. This is the purest and finest Gin shipped	20 0
	Hollands Gin	18 0
20 0	Whiskey, Scotch	20 0
*22 0	Whiskey, Irish	17 0
*20 0	Orange Bitters	20 0
22 0	Jamaica Rum	17 0
20 0	Ginger Wine	19 0
22 0	Vermouth	

DUTCH LIQUEURS.

• Curacoa	35 0
Maraschino de Zara	37 0
Noyeau	35 0
Cherry Brandy	18 0

FRENCH LIQUEURS.

8 0	Noyeau, Parfait Amour, Curaçoa, Vanille, Chartreuse, Jenui Rose, Raspail—per doz. assorted.	28 0

CHABLIS, MARSALA, BUCELLAS.

18 0	Chablis, a very nice light Wine or warm weather	16 0
18 0	Marsala Z	16 0
*22 0	Marsala X	20 0
*25 0	Dry Bucellas Z	22 0
28 0	Dry Bucellas X	25 0

Those brands with an * (asterisk) shortly expected. Orders now being registered.

PAYNE AND COMPANY,
ELPHINSTONE CIRCLE, BOMBAY,

WINES, SPIRITS, BEER, &c.

PAYNE AND CO.
SPECIAL ADVERTISEMENT.
PAYNE AND Co.'s
FINE OLD PALE COGNAC
"GREEN VINE LEAF,"
Twenty-nine Rupees per dozen.

This pure pale Brandy is demonstrated upon analysis to be peculiarly free from acidity, and very superior to the usual importations of Veritable Cognac. It is equal to any first-class brandy shipped to this market.

CHAMPAGNES.
JUST RECEIVED OVERLAND.

All extremely delicate and dry; first quality.

No. 1 Gold neck—Dry—first quality.
2 do. Very Dry do.
3 do. Extra Dry do.

N. B.—Finer Wines than the above are not shipped to this country, the peculiar dryness of No. 2 and 3 find favor at the principal Mess Tables and Clubs of Europe. Samples may be had at Wholesale Rates.

PORT WINE, 1821 VINTAGE.

A SMALL BIN of 1821s. DECANTERED and sent out in cases of ONE DOZEN PINTS, at Rs. 38 per case.

A Vintage Wine of this class has never before been sent out to India for sale, and when it is known that the same Vintage Port realizes in the London market, wholesale, 120s. per doz. Quarts, the price it is quoted at here will not be considered high.

PAYNE & Co.,
Elphinstone Circle.

BASS'S BEER.

Our own Trade mark, extra Gravity.
Rs. 6 per dozen quarts.
,, 5 do. imperial pints.
,, 4 do. pints.

BASS'S BEER IN WOOD.
THE NEW SEASON'S BEER.
KILDERKINS AND HOGSHEADS.

Messes should register their orders early if they desire delivery from the first shipments of the season.

GUINNESS'S XXXXX STOUT.
Bottled by Sparks Moline,

Strongly recommended to invalids as being perfectly free from acidity, and possessing great nourishing properties.

PAYNE AND COMPANY,
BOMBAY.

NOTICES.

THE TWENTY-FIVE LAKH LOAN CASE.

Now Ready, at *Bombay Gazette* Office,
JUDGMENTS delivered by Mr. JUSTICE WESTROPP and Sir CHARLES SARGENT in the case of the
BANK OF BOMBAY
VERSUS
THE ORIENTAL BANKING CORPORATION.

The above have been reprinted in Pamphlet Form, and copies may be had in this Office. Price ONE RUPEE.

Bombay Gazette Office, April 4.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.

The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies.

Bombay, March, 1870. A. C. GUMPERT & Co.

NEW BANK OF BOMBAY (Limited).—NOTICE is hereby given, that the BANK, H. M. GENERAL TREASURY, GOVERNMENT SAVINGS BANK, and PUBLIC DEBT OFFICE, will be CLOSED, for EASTER HOLIDAYS, on FRIDAY and SATURDAY, the 15th and 16th instant.

By order of the Board of Directors,
M. BALFOUR,
Secretary and Treasurer.

Bombay, 6th April 1870.

NOTICE is hereby given, that all PERSONS will be PROSECUTED both in the Civil and Criminal Courts who import or SELL MAGENTA COLOUR under fraudulent imitations, or otherwise wrongfully use any fraudulent imitation of the well known trade mark and package of Mr. John Simonin of Paris used in the sale of his Magenta Colour, and which trade mark is known in the Bazaar as the "Chokra Chokrie Chap" and has been duly registered.—Dated this 25th day of March 1870.

VOLKART BROTHERS,
Agents for Mr. John Simonin of Paris.

NOTICE.—The undermentioned Banks will be CLOSED, for the EASTER HOLIDAYS, on FRIDAY and SATURDAY, the 15th and 16th instant :—

For the Oriental Bank Corporation,
J. F. MOIR, Agent.
For the Chartered Mercantile Bank of India, London and China,
ROBT. CAMPBELL, Agent.
For the Chartered Bank of India, Australia, and China,
JAMES SIMPSON, Acting Agent.
For the Comptoir D'Escompte de Paris,
E. J. HARDCASTLE, Manager.
For the National Bank of India (Limited),
JAMES WINDRAM, Manager.
For the Agra Bank (Limited),
EDWARD MORRISS, Manager.
For the Hongkong and Shanghai Banking Corporation,
R. STEVENSON, Agent.

NOTICE is hereby given, that the SEALED TENDERS for the SUPPLY for ONE YEAR of WAX CLOTH, Wrapping Cloth, Country Sealing Wax, Twine, Gunny, Dammer, &c., required for the use of the Bombay General Post Office, will be RECEIVED by the undersigned on the 29th April 1870, at 12 o'clock, noon.

2nd. Parties tendering must make a Cash deposit of Rs. 500, which will be forfeited in case the party whose tender may be accepted should refuse to fulfil the Contract, or should fail to furnish forthwith the security required by the Department.

3rd. No reason will be assigned for the rejection of any tender.

4th. Samples of the articles to be supplied, and the forms of tender can be seen, and particulars known by personal application at this Office, between the hours of 11 A.M. and 4 P.M., daily.

T. A. STUART, Post Master.

Bombay General Post Office, 31st March 1870.

IN the HIGH COURT of JUDICATURE at BOMBAY.

In the matter of the Indian Companies' Act 1866, and of the BOMBAY and KATTIAWAR FINANCIAL and COMMERCIAL ASSOCIATION (Limited).

NOTICE is hereby given, that the Hon'ble Mr. Justice Bayley has directed a MEETING of the CONTRIBUTORIES of the abovenamed Company to be summoned, pursuant to the above Act, for the purpose of ascertaining their wishes as to certain matters relating to the WINDING-UP of the said Company, and that such Meeting will be held on FRIDAY, the Eighth day of April 1870, at 3 o'clock in the afternoon, at the Offices of the Association, 25 Church Gate Street, at which time and place all the Contributories of the said Company are requested to attend. The said Judge has appointed the undersigned to act as Chairman of such Meeting.—Dated this 23rd day of March 1870.

J. T. HEWITT,
Sole Official Liquidator.

NOTICE.—We have been appointed SOLE AGENTS in BOMBAY for G. H. MASON & Co., Printing Ink and Varnish Manufacturers, and we are now prepared to receive Indents for their superior PRINTING INK and VARNISH at the following scale of English Prices :—

BLACK INKS.

For Posters, Machine or Press	6s. 8s. 9s. & 12s.	℘ doz. lb.
For News Ditto	6s. 8s. 6s. 12s. 15s. & 18s.	,,
For Bookwork	18s. 24s. & 30s.	,,
Ditto Fine	36s. 48s. & 60s.	,,
Ditto Extra Fine for Woodcuts	72s. 96s. & 120s.	,,
For Quick Drying, for Cream Laid &c.	36s. 42s. & 60s.	,,

COLORED INKS.

For Posters—Red, Blue, Green, Yellow, Orange, &c. &c.	18s. 24s. 30s. & 36s.	,,
For Mauve, Magenta, Violet, and Ultramarine	30s. & 36s.	,,
For Fine Work—Red, Blue, Green, Violet, Yellow, Orange, Mauve, Magenta, Pink, Lilac, and Brown.	48s. 60s. & 90s.	,,
For Fine Carmine	60s.	,,

Lakes of every description made to order.

LETTERPRESS VARNISHES.

Tint	10s. per gallon.
Thin	10s. ,,
Middle	12s. ,,
Strong	14s. ,,
Extra Strong	16s. ,,

LITHOGRAPHIC VARNISHES.

Tint	12s. per gallon.
Thin	[illegible]
Middle	[illegible]
Strong	[illegible]
Extra Strong	[illegible]

Burnt [illegible]

As an induce[illegible] ments, Messrs. [illegible] goods Free of C[illegible] the order amou[illegible] deliver them on [illegible] the expenses on [illegible]

Bombay, 4th A[illegible]

PURE A[illegible]
MA[illegible]
WHOL[illegible]
TREACHER [illegible]

SPECIAL ATTEN[illegible]
THE WATER [illegible]
THE COMPANY'S [illegible]

SODA WATER A[illegible]

TONIC or QUININE WATER.—[illegible] this refreshing [illegible] ciation in which [illegible]

SELTZER WATER [illegible] ters.

LEMONADE AND [illegible]ERADE.

AERATED WATERS FOR MEDICINAL USE.

PURE AERATED WATER.
SODA WATER, 15 grs. (Liq. Sodæ Effervescens P.B.)
POTASH, 15 grs. (Liq. Potassæ Effervescens P.B.)
CITRATE OF POTASH, 30 grs.
AMMONIA, 10 grs.
LITHIA, 5 grs. (Liq. Lithiæ Effervescens P.B.)
LITHIA POTASH.
LITHIA AMMONIA, &c.

N.B.—AERATED WATERS when received should be at once unpacked and the bottles laid on their sides, to ensure the [illegible] covering the Corks, with a layer of dry straw between. If [illegible] necessary precaution be not attended to, the contents are [illegible] to leakage and deterioration.

TREACHER & Co. (Limited),
CHEMISTS,
BOMBAY (FORT & BYCULLA,) & POONA.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON.

DEMAND for Back Bays and Mazagons at rates quoted.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number of Shares.	Noml. value sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	4 p.ct	Agra Bank	109
22,000	1,000	all	5 p.ct.	Bank of Bengal	1,425
10,000	500	all	5 p.ct.	Ditto of Bombay New	612½
10,000	500	100		Ditto 2nd Res. Issue	180
5,250	1,000	all	12 p.ct	Ditto of Madras	1,450
80,000	250	all	6 p.ct.	Chartered Mercantile Bk. of I. L. & China	332½
40,000	200	all	6 do.	Chartered Bk. of I. & C.	195
37,096	250	125	6 do.	National Bank of India.	136
80,000	250	all	12 do.	Oriental Bank	462½

LAND COMPANIES.

4,000	3,000	all	Rs. 65	Colaba Land Co.	1,580
10,800	1,000	all	Rs. 30	Elph'st'ne Land	1,050
10,800	1,000	650	,,11-14	Do. New	675
8,000	150	all	Nil	Frere Land & Pier Co. Ld	185
2,000	5,000	4,100	Nil	Mazagon Land	1,055
5,000	2,000	1,400	Nil	Port Canning	285

RAILWAY COMPANIES.

...	£20	218.3.6	5 p.c.	G. I. P. Railway Consolidated Stock	237½
...	£20	109.1.5	do.	Do. New £20 shares	117
...	£	43.10.2	do.	Do.	
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
...	£10	196.5.1	do.	Do. New Shares	200

SPINNING AND WEAVING COMPANIES.

400	2,000	1,700	50	Albert Mills Co.	715
500	2,500	all	115*	Alliance Spinning	1,680
100	5,500	all	...	Bombay	2,800
200	1,000	all	30*	Bombay United	685
900	500	all	...	Broach Mills	160
600	5,000	all	...	Dhurumsey Spinning	1850
750	2,000	all	150p.s	Great Eastern	1,340
500	1,000	all	50	Manockji Petit's	740
2,800	2,500	all	...	Oriental	1,815
600	2,500	2,300	...	Royal	1,350

*Per share for the half-year.

PRESS COMPANIES

150	5,000	2,850	250ps	Akbar Cotton Press Co.	2,050
200	2,000	1,100	100do.	Albert Co. Kurrachee	570
250	3,330	850	60do.	Alexandra Press Co.	490
	12,000	11,000	200do.	Apollo Press Co.	7,000
250	2,000	all	375do.	Bombay Press Co.	2,060
200	500	all	90do.	Do. New	520
500	1,880	all	800do.	Colaba Press Co	7,700
350	2,000	all	...	East India Press Co	1,200
150	8,500	all	300*	Fort Press Co.	8,900
300	2,000	1,800	...	Framji Cowasji Press	890
200	6,000	all	246 ps	Hydraulic Press Co.	2,600
1,000	5,000	2,000	100 ps	Kurrachee Press Co.	740
1,500	1,000	55	...	Mofus, Press & G. Co.	295
125	2,500	all	350*	Prince of Wales Press	2,400
225	2,000	750	200 ps	Victoria Press, Madras	1,150
150	2,000	all	...	Tinnevelly Press Co	1,640

*Per share for the half-year.

EXCHANGE.

On	Terms.	Rate
London	At sight	1s. 11⅛d.
London Banks	6 months' sight	1s. 11 13/16d.
Do. Credits	6 Do. do.	1s. 11½d.
Do. Documents	6 Do. do.	2s.
Calcutta	At sight	100 par.
Do.	30 days' sight	99¾
Do.	60 days' sight	99
Madras	At sight	99¼
Do.	30 days' sight	99½
China	60 Do. do	221

GOVERNMENT SECURITIES.

Five-and-a-half percent	113½
Five per cent	107¾
Four per cent	95½
Five per cent. (Public Works Loan)	102½
Five per cent. Debenture Loan 1866-67	103¼
15 years' Debenture Loans	108
10 years' do. do.	106½
5 years' do. do.	102
Six per cent. Municipal Loan House Rate	108
Do. Do. Market Rate	107½

BANK OF BOMBAY.

Government Securities	4 per cent
Mercantile Bills	6 ,,

PRICES OF BULLION, &c.

Sovereigns each	Rs. 10-6
Bank of England Notes	,, 10-4
Carolas	,, 290
Mexican Dollars	,, 220
Five-Franc Pieces	,, 203
Bar Silver	,, 106-1
Gold Leaf	,, 15-1
Bar Gold 10 oz. English	,, 16
Australian Gold	,, 196-76

CALCUTTA.—2ND APRIL, 1870.

Government Securities.—Very little business reported in the forenoon. Some 4 per cents sold at Rs. 94-12 or 5-4 discount, and a small amount of 5 per cents of 856-57, at Rs. 107.

Bank of Bengal shares were purchased by investors at Rs. 1,390.

A good number of National Bank shares sold at Rs. 131 and 132.

Port Canning Land Investment, &c. Co.'s shares a time-bargain contract was made, at Rs. 280, for delivery in one month. —*Englishman.*

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

Approximate Return of Traffic for the Week ending 2nd April, 1870.

Open 312 Miles.

	Rs.	a.	p.
Coaching	39,702	1	5
Merchandize	85,372	5	4
Back Bay Earth Trains	872	2	0
Electric Telegraph	632	8	0
Total Rs.	1,27,579	0	9

Corresponding week in March, 1869. Open 307½ Miles.

	Rs.	a.	p.
Coaching	48,728	8	9
Merchandize	71,674	8	8
Back Bay Earth Trains	2,879	4	9
Electric Telegraph	1,272	3	0
Total Rs.	1,21,554	9	2
Increase	3,024	7	7

MILITARY.

ARRIVALS.—APRIL 7.

Wemyss, Major, 3rd Bengal N. I., to appear before medical board, from Jhansi.

Goldie, Lieutenant, Royal Engineers, on leave, from Oomrawuttee.

Solons, Assistant Surgeon, Medical Department, on leave, from Fyzabad.

Baird, Lieutenant, Royal Engineers, from Guzerat.

DEPARTURES.—APRIL 7.

Kennedy, Colonel, Royal Engineers, on leave to England (gone on the 3rd April.)

Baker, Captain, Royal Engineers, on leave, to Mahableshwur.

Cody, Assistant Surgeon, Medical Establishment, on duty, to Bhooj.

GENERAL ORDERS BY THE GOVERNMENT OF BOMBAY.

(*Bombay Government Gazette*, April 7.)

MILITARY DEPARTMENT.

Lieutenant Colonel H. J. Day is transferred from the charge of the Sindh to the Poona Circle Pay Department.

Consequent upon the departure, on medical certificate, to Europe of Colonel H. T. Vincent, Acting Military Accountant, the following appointments, subject to the confirmation of the Government of India, are made:—

Lieutenant Colonel W. Gray, Examiner of Commissariat Accounts (on furlough), to act as Military Accountant.

Major A. W. Graham, Examiner Pay Department, to act as Military Accountant until Lieutenant Colonel Gray's return.

Captain (Brevet Major) D. B. Young, Presidency Paymaster, to act as Examiner Pay Department.

Captain T. Turner, Examiner Ordnance Department, and Acting Paymaster Poona Circle, to act as Presidency Paymaster.

Captain O. Bourdillon, Paymaster of Pensioners, Poona Circle, to act as Paymaster Sindh Circle, vice Lieutenant Colonel Day, transferred to the Poona Circle.

The undermentioned officers and warrant officer are allowed furlough to Europe for two years, on medical certificate, under the Furlough Regulations of 1868:—

Lieutenant Colonel H. C. Dowker, Madras Staff Corps.

Lieutenant Colonel C. W. Cox, Madras Staff Corps.

Major R. B. Hill, 1st Bengal Cavalry.

Deputy Commissary and Honorary Captain C. D. MacGrath, Madras [illegible]ariat Department.

The [illegible] officers are allowed furlough to [illegible]ficate, under the Furlough Regu[illegible]

[illegible] Madras Staff Corps, for twenty [illegible]

[illegible] Staff Corps, for eighteen months.

[illegible] Madras Staff Corps, for eight[illegible]

[illegible] is permitted to proceed to Eu[illegible] for the purpose of appearing befo[illegible] England, under the Furlough Regu[illegible]

Cap[illegible] Staff Corps, Staff Officer, Sholapore.

The furlough to Europe, on medical certificate, granted by G. O. No. 145, of 25th February 1870, to Conductor D. Desmond, Barrack Department, Jubbulpore, is for twelve months.

Captain J. Hibbert, appointed a Probationary Sub-Assistant Commissary General in G. G. O. No 513 of the 8th July 1869, will act as Sub-Assistant Commissary General, 1st class, to fill a temporary vacancy.

Cornet T. Teed, appointed a Probationary Sub-Assistant Commissary General in Government Resolution No. 940 of 4th March 1870, will act as Sub Assistant Commissary General, 2nd class, to fill a temporary vacancy.

Ensign Howard Meiliss, 1st Battalion 21st Foot, Second Wing Subaltern 4th N. I., having applied for admission to the Staff Corps is appointed to the Bombay Staff Corps from the 31st March 1869, subject to the approval of H. M.'s Secretary of State for India.

Ensign Meiliss to have the rank of Lieutenant from the 31st March 1869, subject to H. M.'s approval.

MARINE DEPARTMENT.

Captain G. F. Henry, Superintendent P. and O. Company, is re-appointed a member of the Bombay Harbour and Pilotage Board, which office he had resigned in May last on proceeding to England.

The following temporary appointment by the Superintendent of Marine is confirmed:—

Mr. J. B. Butler was appointed Third Officer of Her Majesty's steam vessel Earl Canning from the 10th March 1870, inclusive.

The following temporary appointments and arrangements by the Superintendent of Marine, which will have effect from the 8th December 1869, inclusive, are confirmed:—

Mr. E. Bishop, First Officer, to act as Commander of Amberwitch.

Mr. J. Martin, Second Officer, to act as First Officer of Amberwitch.

Mr. J. Robertson, Third Officer, to act as Second Officer of Amberwitch.

W. Cavendish, Quartermaster, to act as Third Officer of Amberwitch.

The following temporary arrangements and appointments by the Superintendent of Marine are confirmed:—

Mr. W. S. Downing was appointed to the temporary command of her Majesty's steam-vessel Kwangtung, from the 1st February 1870, inclusive.

Mr. W. Beaumont, appointed First Officer of the Kwangtung from the 1st February 1870, inclusive.

Mr. R. M. Norris, acting First Officer of Her Majesty's steam-vessel May Frere, was transferred to the Kwangtung as Second Officer, from the 1st February 1870, inclusive.

Mr. W. Mr. Edwards, First Officer Her Majesty's steam-vessel Sir John Lawrence, was appointed Store Accountant of that vessel from 11th November 1869.

Mr. R. H. Lewis, Third Officer Her Majesty's steam-vessel Sir John Lawrence, was transferred to the Kwangtung in the same capacity from the 6th February 1870, inclusive.

Mr. A. Campbell was appointed to the command of the gun-boat Hugh Rose from the 12th February 1870, inclusive.

The undermentioned 2nd class Boilermakers are promoted to 1st class from the 1st March 1870:—Mr. Richard Fenton, Mr. Joseph Yearsley, Mr. James Everitt.

JUDICIAL DEPARTMENT.

Mr. W. Ramsay, an Assistant Collector and a Magistrate F. P. in the Surat District, is so long as he is employed in that district, invested with powers under section 412 of the Criminal Procedure Code to hear appeals from decisions in criminal cases tried in the talookas under his revenue charge by officers exercising powers less than those of a Magistrate.

Edunmul Naraindas, Head Moonshi of the Miti talooka, is invested with the powers of a Subordinate Magistrate of the second class in the Thurr and Parker district.

Suchanund Saimul, Second Moonshi of the Omurkot talooka, is invested with the powers of a Subordinate Magistrate of the second class in the Thurr and Parkur district.

Mr. G. T. Giertzen, District Superintendent of Police at Dharwar, having resumed charge of his duties on the 9th March 1870, the unexpired portion of the privilege leave of absence for three months, granted to him in Government Notification of the 9th November 1869, is cancelled.

The Honourable the Chief Justice of Her Majesty's High Court of Judicature has extended the leave of absence, on medical certificate, granted to Mr. Narayen Dinanath, Second Translator and Interpreter, on the 1st of March last, on further medical certificate till the 5th April, and has appointed Mr. Balajee Pandurung, the Third Translator and Interpreter, to continue to act as Second Translator and Interpreter, and Mr. Shamrao Bhasker, the Fourth Translator and Interpreter, to continue to act as Third Translator and Interpreter till the said 5th April.

REVENUE DEPARTMENT.

Mr. J. M. Graves, Supernumerary Deputy Collector in Sind, has passed the departmental examination according to the higher standard.

Mr. J. B. Richey, Talookdaree Settlement Officer, Guzerat, is allowed six days' preparatory leave previous to his departure to Europe, on furlough.

Mr. W. E. Waite, Sub-Assistant Superintendent, Guzerat Revenue Survey, is promoted to the lowest grade of Assistant Superintendent.

Captain F. J. T. Ross acted as Collector and Magistrate of Kurrachee from the 26th January to 23rd February 1870, both days inclusive.

Mr. A. Wingate, Supernumerary Assistant Collector, Poona, is allowed furlough to Europe for two years under clause A. section VIII. of the Covenanted Civil Service Rules of 1868.

GENERAL DEPARTMENT.

Mr. Charles Moyle has passed the prescribed examination in Hindustani according to the lower standard.

PUBLIC WORKS DEPARTMENT.

The Right Honourable the Governor in Council is pleased to appoint Mr Khundubhai Gulabha Dessai, L.C.E., to be an Assistant Engineer of the third grade.

ECCLESIASTICAL DEPARTMENT.

The Reverend W. Maule, Chaplain of Colaba, is allowed furlough to Europe for fifteen months, on medical certificate.

SHIPPING.

DAILY FREIGHT REPORT—7TH APRIL.

London	Cotton	£1 5s. 0d. Nom. p. ton
	Cases	£2 0s. 0d. to £2 5s. 0d.
	Seeds	£1 0s. 0d.
Liverpool	Iron Ships Cotton	£1 5s. 0d. to £1 10s. 0d. ,,
	Wooden Ships ,,	£1 0s. 0d. to £1 5s. 0d.
	Myrabolns & Coir bdls	£0 17s. 6d. to £1 0s. 0d.
	Seeds	£0 7s. 6d. to £0 12s. 6d.
Havre	Cotton	£1 7s. 6d. to £1 10s. 0d.
	Coffee	Nominal
Overland	Steamers	£3 0s. 0d. to £3 5s. 0d.
Liverpool via Suez Canal		£2 7s. 6d. to £2 15s. 0d.
China	Steamer Cotton	Rs. 9 to 10 per bale.
	Opium	Rs. 25 to 30 per chest.
	Sailing Ships	Nominal
Calcutta	Salt	Rs. 3 0 0 to 4 0 0 per ton.
Calcutta to Bombay		Rs. 14 to 15 and Calcutta Port charges
Mauritius		8 annas per bag nominal.

ARRIVALS.

April.	Vessel.	Commander.	Destination.
7	Monarch	Day	London, Nov. 25.
	Arundel	Crocker	Liverpool, Nov. 12.

DEPARTURES.

April.	Vessel.	Commander.	Destination.
7	H. M. S. Dalhousie	Wood	Kurrachee.
	Taptee (s)	D'Costa	Cutch, &c.
	Krishna (s)	Bonfellow	Veravul.

The ship Cornuvia, Wilson, to Cochin, obtained her port clearance yesterday.

THE HOOGHLY.

ARRIVALS.

April 2	Clan Alpine (s)	Hutchinson	Hongkong, Mar 19
3	Rangoon	Lang	Moulmein, Mar 26
	East	Callander	Kurrachee, Mar 25
4	Hotspur (s)	——	London via Suez

DEPARTURES.

April 2	Moulmein (s)	——	——
	Mary Stenhouse	——	——

LIST OF VESSELS SAILED FOR BOMBAY.

	FROM LIVERPOOL.	
321	Tantivey, Picknttney	Aug. 21
872	Bella Maria, Lopeg—Volkart Brothers	Sept. 13
733	Oriental, Wyatt—Pelly & Co.	Oct. 2
1249	Arundel, Crocker	Nov. 12
1184	Ophelia, Strickland	Nov. 17
1234	Quorn, Bird	Dec. 3
711	Polyxena, Slack—Owen & Okell	Dec. 7
1542	Arigona, Llewellyn	Dec. 9
1283	Assaye, McRitchie	Dec. 29
1363	Mahabuleshwur, Corney—R. Scovell & Co.	Dec. 30
599	Alfred the Great, Odens	Jan. 8
991	Glen Tilt, Lewis	Jan. 14
582	Othercaps, Pearts	Jan. 20
915	Armenalla, Cochrane	Jan. 10
710	Cassandra, Peters	Jan. 22
1550	Glensannox, Petterson—Lyon & Co.	Jan. 25
876	Copenhagen, Cowie	Feb. 1
1022	Victoria Nyanza, Pearts	Feb. 5
1689	Cavalier, Simpson	Feb. 16
1135	Royal Family	Feb. 28
1151	Romania, Thomas	Mar. 8
	FROM LONDON.	
	Llaverdon, Nawrics	Sept. 14
945	Camperdown, Franklin	Oct. 6
701	Monarchy, Day	Nov. 23
603	Margaret Pugh, Jones	Nov. 30
623	Clara, Murray	Dec. 22
870	Sydney Eggers, Richardson	Jan. 1
1199	Cospatrick, Elmslie—W. Nicol & Co.	Jan. 6
589	Sarah Anderson, Dickie	Jan. 7
615	Leonidas, Cockburn	Jan. 7
1126	River Lune, Williams	Jan. 12
1276	Benefactress, Gibbs	Jan. 30
1362	British Nation, Rowe	Feb. 3
594	Dewa Gungadhur, Chambers	Feb. 16
1262	British Statesman, Tullock	Feb. 23
947	Carin, Gray	Feb. 28
1066	Medea, Bennett	Mar. 1
	FROM LIVERPOOL VIA SUEZ CANAL.	
	Sorrento (s)	Jan. 14
485	Ismailia (s)—Robinson & Co.	Jan. 15
496	Port Said (s), Fisher—Robinson & Co.	Jan. 16
	Adelaide (s) Arcus	Jan. 28
1060	John Dryden (s)—Jefferson, Campbell & Co.	Feb. 25
	Alice (s), Ellis	Feb. 19
2597	Delaware (s)—W. & A. Graham & Co.	Mar. 6
	FROM LONDON VIA SUEZ CANAL.	
1422	Niger (s), Nisbet (at Suez, 17th March)	Feb. 5
	FROM CARDIFF VIA SUEZ CANAL.	
513	Lady Clive (s.) (at Suez, 26th March)	
	FROM NEWCASTLE.	
1146	Flevo	Nov. 25
686	Jupiter	Nov. 26
	FROM SUNDERLAND.	
997	Pleiades, Bellard	Oct. 22
	Malvern, Cole	Nov. 12
1281	Oxford	Nov. 21
382	Colombo	Nov. 25
	FROM NEWPORT	
1057	Gladstone, Bowles	Nov. 19
	FROM CALCUTTA.	
745	Northumberland	Feb. 19
1198	John Elliott, Griffith	Feb. 25
1282	Altcar, Harvey	Feb. 26
419	Glenfallock, Skinner	Feb. 27
1336	Douglas, Pain—Lawrence & Co.	Feb. 28
813	Unrivalled, Hedgcock—E. Bates & Co.	Mar. 4
478	Travanion, Stevens	Mar. 7
690	Mountain Laurel	Mar. 21
332	Sea Bird—Finlay Scott & Co.	Mar. 18
1004	Rokeby, Hall	Mar. 21
851	Oithana	Mar. 15
1056	Water Witch	Mar. 19
1277	Lalla Rookh, Willis	Mar. 1
1243	Mary Stenhouse,	Mar. 28
1931	Accrington	Apr. 2
1583	Stockbridge	Apr. 2
	FROM CLYDE.	
941	Modesty, Kerr	Aug. 17
1060	Caribou, Mitchell	Sept. 8
1910	Jane of Athens, Carnaghan—W. Nicol & Co.	Oct. 1
1199	City of the Lakes, Shannon	Oct. 9
700	Fifeshire, Barr—Stenhouse & Co.	Oct. 9
1199	City of Venice, Soden—W. Nicol & Co.	Nov. 27
1400	Lady Burn, Laing	Dec. 17
	Glasgow Lloyd (Queenstown Feb. 17)	Jan. 13
989	City of Shanghai, Crockett—W. Nicol & Co.	Jan. 14
799	City of Tanjore, Leslie—W. Nicol & Co.	Feb. 15
	Peveril of the Peak	Mar. 4
	FROM GOPAULPORE.	
315	British Queen, Wiggins—Blay & Mackintosh	Mar. 8
	FROM AUSTRALIA.	
	Landsborough	Dec. 15
	FROM SHIELDS.	
	Golden Dream	July 19
268	Innisfallen	Oct. 1
	Unicorn	Oct. 30
	Sir Thomas Moore	Nov. 5
	Flora	Dec. 20
	FROM BANGKOK.	
540	Hera, Fox	Sept. 25
374	Kusrovie, Manchao	Oct. 10
950	Octavia	Oct. 11
	FROM SINGAPORE.	
1150	Asiatic, Andrews	Feb. 23
	FROM MAURITIUS.	
178	Britain's Pride	Feb. 19
	FROM BOSTON.	
845	Mindoro, Allen—Tudor Co.	Nov. 13
1116	Premier, Sweetser—Fanham & Co.	Dec. 1
1215	Wm. Woodbury, McLellan—Tudor Co.	Jan. 3

THEATRE ROYAL,
GRANT ROAD.
SOLE LESSEE .... MR. DAVE CARSON.

MOST POSITIVELY
THE LAST NIGHT BUT ONE.

TO-NIGHT! TO-NIGHT!! TO-NIGHT!!!
FRIDAY, 8TH APRIL 1870.

MR. DAVE CARSON
Takes much pleasure in setting aside the above night FOR THE
BENEFIT
OF HIS COADJUTOR,
MR. W. BURTON,
And takes this opportunity to thank that gentleman for the able manner in which he has rendered his services, and he trusts
THE PUBLIC OF BOMBAY
Will recognize the deserving merits of the beneficiaire,
BY AWARDING HIM, NOT A "PEG,"
BUT
"A BUMPER AT PARTING."

THE PROGRAMME
Will contain a variety of
NEW AND ORIGINAL PRODUCTIONS,
Amongst which may be mentioned
THE BOUNDING BROTHERS OF BOMBAY,
IN THEIR
WONDERFUL ACROBATIC EVOLUTIONS,
Introducing astounding and daring
GROUND AND LOFTY TUMBLING,
"LA PERCHE,"
As never before witnessed.

WALKING THE CEILING HEAD DOWNWARDS,
JUGGLING EXTRAORDINARY
(NO MISS) BY
SIGNOR DAVENI CARSONI.

STONE BREAKING WITH THE NAKED FIST,
IRON BAR BENDING WITH THE NAKED ARM,
LIFTING AND SWINGING HEAVY WEIGHTS
BY THE TEETH,
BY
SIGNOR REBECCARINI.

LIGHT AND HEAVY BALANCING,
By the great equilibrist,
SIGNOR HENRICO HARVEYNI.

GENERAL EXPLAINIST,
AND
MASTER OF CEREMONIES,
SIGNOR GUILLEME BURTONOSI.

Most positively
THE LAST NIGHT BUT ONE
OF
DONATO,
THE WONDERFUL ONE-LEGGED DANCER,

Most positively
THE LAST NIGHT BUT ONE
OF THE
BEST MINSTREL COMPANY
THAT EVER VISITED INDIA.

Most positively
THE LAST TIME
OF
THE BENGALEE BABOO.

PROGRAMME.

PART FIRST.
MRS. DAVE CARSON
WILL PRESIDE AT THE PIANOFORTE.
Overture (Garrick's Retreat) .... Full Band
Opening Chorus (Pirate's Chorus) .... Dave Carson's Minstrels
Oh, would I were a fly .... Dave Carson
The Daisy Valley .... Mr S Herberte
The Irishman's Shanty .... Mr E H Harvey
The Mocking Bird .... Mr W Burton
Kiss me—Good Night .... Signor R Abecco

Part First will terminate with (by request)
THE GIRL OF THE PERIOD,
BY
DAVE CARSON.
OVERTURE .... Orchestra.

PART SECOND.
CACHUCA .... Danse Espagnol.
SIGNOR DONATO.
LA REINE DE VALSE .... Paul Henrion.
MRS. DAVE CARSON.
BABYLON IS FALLING .... American Song and Dance.
MR. E. H. HARVEY.
VIOLIN FANTASIE (Ma Celine) .... Hauman.
MONS. SEMELADIS.

THE BENGALEE BABOO,
BY
DAVE CARSON.

HARP SOLO—ENGLISH, IRISH, AND SCOTCH MELODIES,
SIGNOR R. ABECCO.

Part Second will conclude with
THE DONATO POT-POURRI,
INTRODUCING
POLKA DE DONATO
AND
MARCH DE GARIBALDI,
BY
SIGNOR DONATO.
OVERTURE .... Orchestra.

The Evening's Entertainment will terminate with
THE OLYMPIAN GAMES
OF THE
BOUNDING BROTHERS OF BOMBAY.

Reserved Seats may be secured at Messrs SOUNDY & Co's where a plan of the Theatre can be seen.

FREE LIST ENTIRELY SUSPENDED—THE PRESS EXCEPTED.

Doors open at 8-15. Performance commences at 9 PM

ON MONDAY, 11TH APRIL, 1870,
MOST POSITIVELY THE LAST NIGHT,
FOR THE JOINT BENEFIT
OF
MR. E. H. HARVEY AND SIGNOR R. ABECCO.

THE INDIAN TRAVELLERS' GUIDE
FOR APRIL.

PRICE—EIGHT ANNAS.

CONTAINING the latest alterations in the time of running of the Trains on the various Lines of Railway, the time tables of the Local Trains between Bombay and Bandora, on the B. B. and C. I. and G. I. P. Lines, Steamer time tables, in addition to a large amount of interesting and useful information to travellers.

The GUIDE, having a large circulation amongst travellers, by rail and otherwise, is a most effective medium for advertisements.

CONTENTS.
New Map of India.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables:—
Great Indian Peninsula Railway (with tables for through line to Jubbulpore.)
Rates for Parcels, Horses, Carriage, &c.
Bombay Baroda, and Central India Railway.
Scinde Railway.
Through Traffic from Kurrachee to Mooltan, Lahore, and Umritsur.
Punjaub Railway.
East Indian Railway.
Jubbulpore Extension Railway.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Nulhattee and Azimgunge Railway.
Delhi Railway, Umballa Section.
Great Southern of India Railway
Madras Railway
Steam Navigation Companies:—
P. & O. Co.
Bombay and Bengal S. S. Co.
Messageries Imperiales.
Austrian Lloyds.
Euphrates and Tigris Steam Navigation Company
British India Steam Navigation Company
Bombay Steam Ferries.
Broach and Gogo do.
China Steamers
Indus Steam Flotilla.
Punjaub Steam Flotilla.
Irrawady Flotilla.
India General Steam Navigation Company.
Routes by Steamers.
Routes in the Bombay Presidency, &c.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces
N. W. Provinces and the Punjaub.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North Western Dak Company
Punjaub and North Western Dak Company
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fares for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Termini, and of the following
AGENTS
Bombay and Poona:—Messrs. Chesson and Woodhall.
Bombay:—Messrs. Thacker, Vining & Co.
Poona:—Messrs. Treacher & Co.
Alexandria—Messrs. D. Robertson and
London—Mr G. Street, 30 Cornhill.

JOB PRINTING in all its BRANCHES.—Ornamental Printing in Colours and in Gold. Bills, Broadsides, Theatrical and Musical Programmes, Cards of all descriptions; Banking and Mercantile Ledgers, Memo. Heads, &c., &c.; Machine-ruling and Paging, and Bookbinding. Estimates forwarded on application to the Manager.
BOMBAY GAZETTE STEAM PRESS.

POSTAL NOTICES.

OVERLAND MAILS.

The Overland Mail, per P. and O. Co.'s steam packets having been appointed to leave Bombay on every SUNDAY morning in future, commencing from 3rd April 1870, the following alterations in the closing hours of the Overland Mail will have effect from the same date:—

The Mails will close at the General Post Office at 7 P.M. on every Saturday.

The after-packet will remain open till 6 A.M. on Sunday, for the reception of letters on which the usual fee of 8 annas is prepaid by stamp in addition to the postage.

Registered letters will be received up to 4 P.M. on Saturday.

The latest hour for posting Overland covers at the several branch post offices will be 5 P.M.

CHINA MAILS.

The Post Office Packets for Ceylon, Penang, Singapore, and Hongkong, per P. & O. Company's steamer, will be closed on FRIDAY, the 15th April, at 9 A.M. A packet for late letters will be kept open on payment of the usual fee until 10 A.M. Registered letters will be received until 6 P.M. of the previous day.

AUSTRALIAN MAILS.

The Post Office Packet for Australia, per P. & O. steamers, will be closed at 9 A.M. on the following date; the regulations regarding late and registered letters being the same as those for the China Mail:—

Friday .... April 15.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

ROBINSON—April 6th, at Esplanade, the wife of Commander Robinson, I. N., of a son.

MARRIAGE.

DOERING—ORR—April 7th, at St. Thomas' Cathedral, Bombay, by the Rev. C. T. Wilson, Senior Chaplain, Edward Doering, Esq., Bombay, to Clementina Agnes, eldest daughter of the late Major S. G. G. Orr, Madras Army.—No cards.

NORTH-WEST PROVINCES, &c.

BIRTH.

BISHOP—April 1st, at Allahabad, the wife of Lieutenant-Colonel W. D. Bishop, Bengal Infantry, of a son.

DEATH.

SCOTT—April 1st, at Jullundur, Captain Lucas Clements Scott, 88th Connaught Rangers, aged 31 years.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All communications respecting advertisements should be addressed to the "Advertisement Department."

Bombay Gazette Office, Bombay.

The Bombay Gazette

FRIDAY, APRIL 8, 1870.

IT was unavoidable, and it was desirable on public grounds, that the suspension of Major-General Gordon from the command of the Poona Division, announced by us on the 15th of March, should attract general attention and excite a corresponding interest. Although for some time in possession of the facts we have not, hitherto, done more than allude to them, solely out of deference to the Government of this Presidency; but as our local contemporary has not shown a similar reticence, but has published—in good faith, we do not doubt—a statement in many respects erroneous, it is not only no longer necessary to withhold information which has reached us, it is expedient that so much of it as may be needful for the purpose should be stated.

Major-General Gordon, not satisfied with the treatment he received from the Head Quarters Staff, made two appeals, in due form, that is by means of respectfully worded letters, and through the Commander-in-Chief of Bombay, to the Commander-in-Chief of India. His Excellency Sir Augustus Spencer thereupon brought the correspondence on the questions in dispute before His Excellency the Governor of Bombay in Council, and the result of their deliberation was a resolution, arrived at on the 11th of March, suspending the Major-General from the command of the Poona Division. The order was not formally sent to Poona until the 25th, the delay having been occasioned by a series of communications between Bombay and Westminster and Bombay and Calcutta.

The origin of the first appeal was indescribably trivial, and only acquired importance from the singular manner in which the subject matter was dealt with. An assistant in the Examiner Pay Office wished to erect a bungalow in the cantonment—it all arose out of that. He fixed upon a site and sent in an application to which Brigadier-General Pratt assented. But when it came before Major-General Gordon he pointed out that, as the Commander-in-Chief had already declined to permit that site to be built upon, the Major-General could not back up the application at Head Quarters with his sanction, but that he would support a request for another site. Major Chitty now took up the cause of his clerk, requesting that the papers should be returned or sent forward, and the clerk sent a letter requesting that the point at issue might be once more placed before the Commander-in-Chief. Major-General Gordon did not alter his opinion about the site, and Major Chitty forwarded a fresh request that the papers should be returned with an intimation that the Major-General had refused to forward them. But he did more than this. When the Major-General, through his Assistant Quarter Master General, declined to give up the papers, while he suggested a site to which there were no objections, Major Chitty took the strong step of writing direct to Head Quarters in a tone and manner which, we believe, rendered it desirable that the person most interested should not see the missive. Whatever it was, the Commander-in-Chief acted on it so far as to permit his Quarter Master General, Colonel Gell, to send a memo.—the like of which, we trust, is not to be commonly found in military records. The active part of it—setting aside bad taste and worse style—ordered Major-General Gordon either to forward the application or return it to the clerk. Major-General Gordon, of course, complied, stating reasons for refusing sanction to site, but the quick eye of the Quarter Master General detected omissions in the correspondence—so he must have had a list of letters—some of which, one especially, had never reached the Major-General. In the absence of Major-General Gordon, Brigadier-General Addison sent documents, and the Quarter Master General mildly replied that His Excellency the Commander-in-Chief could not sanction the application for the site—and finally the clerk obtained the very plot of ground recommended to him by Major-General Gordon! On the return of the Major-General from Egypt he requested that, as Sir Augustus Spencer had not been correctly informed, he would empower Colonel Gell to withdraw such portions of the famous memo. as imputed blame to him. He was told that the Commander-in-Chief did not conceive that he had been incorrectly informed, that the memo. imputed no blame, and that the matter was at an end. Thereupon Major-General Gordon, still considering that he had been virtually censured, and might have to read similar memos, requested that the correspondence might be submitted to the Commander-in-Chief of the Indian army. It is difficult to avoid the reflection that all the trouble arose from Major Chitty's extraordinary intervention, and the rough hasty action taken upon it at Head Quarters. We still refrain from further comment.

The next dispute also arose out of an application for a site to build on. This time the edifice was not a bungalow but a church. We need not enter into detailed particulars, but simply say that somebody hit upon a site—to wit, opposite St. Mary's—which was objectionable even to the chief person immediately interested; that permission to build was informally given by the Quarter Master General in a private note through an officer in civil employ; that, in the early stages, the military authorities were ignored, and that besides the Reverend Mr. Angus, Brigadier-General Addison and General Gordon also disapproved of the site for reasons that will be generally held valid. Major-General Gordon found the work in progress; he does not appear to have arrested the labours of the workmen, but to have stated his objections, as in duty bound. At this time, January last, the Head Quarters were in Bombay, and here again somebody, like Major Chitty in the previous case, intervened and made such representations at Head Quarters that Colonel Gell betook himself to Poona. The public will naturally suppose that Colonel Gell went straight to the General. He did not. He summoned Major Pottinger, the Assistant Quartermaster General, and conversed with him about the projected church and other matters. This was on the 2nd of February. Major Pottinger gave what look like satisfactory explanations, showing that there had been no delay; but they did not please the Quarter Master General, and he uttered some remarks about "obstruction," disparaging to the Commander of the Division. Hurrying away, Colonel Gell set out by the next train for Bombay. As in duty bound Major Pottinger—but not before he had obtained advice—informed his General of what had happened—reserving only remarks that were confidential. [It is quite incorrect to say that Colonel Gell told Major Pottinger not to tell General Gordon what had passed. Major Pottinger's one mistake lay in not informing Colonel Gell that he must report the interview to his General.] As soon as General Gordon heard what had been said to his subordinate, he ordered Major Pottinger to reduce his statement to writing, and having got it he sent it to Colonel Gell asking whether it were correct. Instead of answering the question, Colonel Gell, taking technical ground, sent back the documents—they did not appear to be intended for His Excellency. Major-General Gordon requested that they might be laid before H. E. and again begged the Colonel to say whether the statement was correct. The post being too slow, the answer came in the shape of an abrupt telegram, removing Major Pottinger from Poona—a remarkable incident in its way. Naturally the subordinate and the General wrote desiring to know why the former had been so summarily removed. But before any reply could be received the Adjutant General sent a thundering demand for explanations—Why did the General permit a written report to be made of a conversation, &c.? The reply, we believe, showed that Major Pottinger had been "ordered" to write the memorandum and further claimed authority over the Assistant Quartermaster General as an officer on his Staff. [Herein lie a nest of very serious questions which must be solved.] Brought down to Bombay Major Pottinger, in the euphemistic language of the camp, was "allowed" to withdraw his letter requesting reasons; but not satisfied with this, Colonel Kirby sent a request that the letter should be withdrawn from the office record—a request that ought not to have been made and one which had itself to be withdrawn. It was on these grounds that Major-General Gordon drew up his appeal to the Commander-in-Chief of India—and it was the correspondence arising out of the two disputes that Sir Augustus Spencer submitted to His Excellency the Governor in Council from whom he obtained the order of suspension. We have only to remark that no statement of what we may call the charge against General Gordon has yet been published; but, of course, the decision must have been based upon the correspondence laid before the Council. The ultimate verdict on that decision rests now with the Home authorities; and as the matter involves questions of great moment to the army, the final decision, with the reasons thereof, will be a most interesting and important document.

OUR local contemporary, who parades the painful fact that he cannot get a "remission from his diurnal grind," has scarcely mended his first violent ejaculations on the Boree Bunder smash by yesterday's long drawn commentary. What was meant to be the sting of his remarks was this assertion—"the inquiry has been virtually suppressed." We asked who suppressed it—Mr. Connon or the G. I. P., or who? No answer to that query has been given—except this, "We did not and do not mean to aver that any one failed in his duty; but we do urge that all was not done that should have been done"—an odd translation of the bold proposition—the inquiry has been virtually suppressed. We did not "fall foul" of our contemporary because he thought the "accident"—by the way it was not an accident—demanded a more thorough investigation than it had received, but because he accused some person or persons of suppressing an inquiry—a serious charge. We still put the question, "A servant failed in his duty—what is there, besides?" What *is* there? Our contemporary evidently sees further into a mill-stone than his neighbours. Some people have a gift that way. They are always demanding an inquiry—the latest being nothing less than "a special inquiry into the financial condition of the empire"! Rather a large order, seeing that on the empire the sun never sets. Reverting to the incident at the Boree Bunder station, we may ask, since we we have to fish for his meaning, if our contemporary has endeavoured to say that he wants an inquiry into the management of the G. I. P.? If so, what is there to hinder the inquiry? Government can do what it likes, and may issue a commission or call for a report to-morrow. But we do not see how the inquiry or report could alter the judgment in this case—a servant failed in his duty. So far as that servant is concerned nothing could be discovered that would justify his mad charge at the waiting passenger train.

MR. SAUNDERS and Sir Salar Jung arrived at Madras by the P. and O. steamer from Calcutta on the 1st inst.

AMONG the reductions rumoured as likely to be effected in the public expenditure, one is, the abolition of the post of one of the two Secretaries to the Government of Bengal. If this be the case, the management of the entire Secretariat will, says the "Englishman," revert to the Hon'ble Ashley Eden.

A TELEGRAM reports that Cambridge has beaten Oxford, in the annual boat race, by a length and a half. Some of our readers may be interested in the crews. The names were: Oxford—S. H. Woodhouse, A. G. P. Lewis, F. E. Payne, T. E. Moss, T. Baker, R. Tahourdin, W. D. Benson, T. H. A. Houblon. Cambridge—E. L. Randolph, J. B. Close, J. W. Dale, J. H. Ridley, W. H. Lowe, E. Phelps, J. F. Strachan, and J. H. D. Goldie. A correspondent writing two or three weeks ago remarked,—"The stroke of Mr. Houblon is still found fault with, but it is admitted that he has improved, especially in 'the catch' at the beginning of the stroke. This year it is the fashion to call it 'the hit.' The Cambridge crew are also said to have improved considerably, and their prospects of success are looking up. It is thought that the race will be rowed on the 6th of April, and not on the 9th, as the tide is more convenient on the former day."

THE BUDGET.

ELSEWHERE we publish Sir Richard Temple's Financial Statement in full, and also Sir William Mansfield's speech. We are glad to find that the press of Calcutta and Allahabad has spoken out strongly against the Budget. Their articles will be read with interest. It is clear that in Calcutta the public dissatisfaction is very great.

The following members of the Legislative Council were present when the statement was delivered:—H. E. the Viceroy, presiding; H. E. the Commander-in-Chief, Mr. J. Strachey, Colonel Strachey, C.S.I., Sir Henry Durand, K.C.S.I., Mr. FitzJames Stephen, Q.C., Mr. Chapman, Mr. Gordon Forbes, Mr. T. Cowie, and Mr. Bullen Smith.

"Owing to the interest that the delivery of the Budget statement invariably excites, the ordinary Council Chamber," says a Calcutta contemporary, "was found too small for the influx of an audience of two or three hundred; and the Council met in the Marble Hall of Government House. The ladies present (who rarely attend on such other occasions) numbered about a dozen only, although last year they mustered in great strength and beauty. Even those more likely to be interested in loans, taxes, and cash balances—the representatives of the official and non-official communities—did not gather so largely as they did last year, when Sir Richard Temple made his first attempt at a financial statement. The hall was filled to about one-half on Saturday afternoon, several persons having taken very early seats. The proceedings opened at about two P.M., and did not terminate till after six. Before the close of Sir Richard's statement, several persons had left the room—that is, after the loan and the income tax had been alluded to—but on His Excellency the Viceroy announcing that the Commander-in-Chief would address the Council, a marked attention prevailed throughout the hall, it having been generally understood that it would be Sir William's last speech in Council."

After Sir William Mansfield had spoken, His Excellency the Viceroy said it was his intention to deviate from the usual course, since he wished to lay before the public a short abstract of the mode in which the large sums on account of Public Works, (the department over which he presided) for the current year were to be expended. He believed that practice to be a desirable one, and hoped to see it followed by his colleagues. His Excellency then at considerable length entered into details of the expenditure on account of public works during the past official year, and also of that proposed for the year 1869-70. His Excellency brought under review the progress that had been made in irrigation works, the extent to which new barrack accommodation had been provided, the progress of railways and the new lines that had been projected. He also alluded to the deficit discovered during the course of the year, and the stringent measures which the Government of India felt it incumbent upon themselves to take consequent thereon. He expressed his sense of indebtedness to the local Governments, who had one and all taken a proper view of the position, and had endeavoured to the fullest extent to give effect to the views of the Supreme Government.

The rules having, after permission duly asked, been suspended, Sir Richard Temple introduced a bill for taxing trades and professions. The bill was then referred to a Select Committee with instructions to report on Tuesday the 5th.

The rules having again been suspended, Sir Richard Temple introduced a bill to make certain alterations in the Customs duties.

The bill was then referred to a Select Committee, with instructions to report on Tuesday.

The Council then broke up.

DEPARTURE OF THE NAWAB OF JOONAGHUR.

H. H. THE NAWAB OF JOONAGHUR left Bombay yesterday afternoon, bound for his territory, after, for a season, enjoying a visit to Bombay. His Highness proceeded in the s.s. Krishna, and a deputation from Government and a number of native gentlemen saw him safely off. The usual honours too were accorded in the way of a guard of honour from the 2nd Grenadiers and a salute of eleven guns. Previous to the departure of his Highness, Mr. Kessowjee Naik made a present of a shawl to each of the four principal attendants.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

OXFORD AND CAMBRIDGE BOAT RACE—VICTORY OF CAMBRIDGE.

LONDON, 6TH APRIL.

THE Oxford and Cambridge Boat race was rowed to-day.

Cambridge won by one length and a half.

LONDON, 6TH APRIL.

The appointments of Sir Richard Couch as Chief Justice of Calcutta, of Sir Michael Westropp as Chief Justice of Bombay, and of Mr. James Kernan as Puisne Judge of Madras, are published in the Official *Gazette* of yesterday.

Sanguinary conscription riots have occurred at Barcelona. A state of siege has been proclaimed there.

LONDON, 6TH APRIL, AFT.

The Liverpool Cotton market to-day was steady. Dhollera 9½d.

Exchange on India, 60 days Bank Bills 1s. 11½d. (doubtful).

At the periodical biddings for Government Bills on India, £383,000 were allotted to Calcutta and £4,000 to Madras. The minimum rate fixed was 1s. 11d. Tenders at 1s. 11½d. received 215 (? 21) per cent above in full.

The Afrique has arrived from Bombay.

[BY INDIAN TELEGRAPH.]

[PER REUTER'S AGENCY.]

THE INCOME TAX BILL.

CALCUTTA, 6TH APRIL.

IN the Viceroy's Council yesterday, the Income-tax Bill passed after considerable opposition.

The Budget was severely criticized, and an amended bill for raising the limit of the investments of the Currency Department in Government Securities also passed

The Press to-day again severely condemns the Budget.

COLOMBO, 5TH APRIL.

H. R. H. the Duke of Edinburgh has been cordially received here.

The "kraal" on Sunday last was successful, thirty elephants having been driven into it.

A telegram received from England has altered the destination of H. M. S. Galatea to Australia.

SIND.

(FROM OUR OWN CORRESPONDENT.)

KURRACHEE, 31ST MARCH.

NOTWITHSTANDING all that has been written lately on the necessity for the retention of the command of the Sind Division of the army, the fiat has gone forth for its abolition from to-morrow. Sir George Malcolm has been ordered to make over the command of the Kurrachee Brigade to the next senior officer accordingly, and hold himself in readiness to proceed to Mhow. The following farewell order to the Sind Horse was issued by him this afternoon:—"The Major General cannot leave this division without taking a special farewell of the Sind Horse, with which corps his early recollections and many happy days were associated. He served with this regiment from 1840 to 1850. He learned his profession with them, and they gained for him his brevet rank of Major. It was a sincere pleasure to be again amongst them, and to find that they were the same excellent soldiers, and influenced by that same spirit which was the legacy of their old commander General Jacob, and that his lieutenants, supported by their able native officers so well maintained it. He congratulates this Frontier Force and Sind Horse in having at their head Colonel Phayre, C.B., whose energy and ability are world wide, and he congratulates their commandant-in-chief in having such loyal and distinguished corps under his command. The Major General bids farewell to the Sind Horse, their commander-in-chief, their Russuldar Major Sheik Abdool Nubbee, Sirdar Bahadoor their officers (European and native), their non-commissioned officers and sowars, and begs to assure them that wherever he may go he cannot forget the memories of former days associated with the regiment, and which have been so happily renewed during his command of the division and his visits to the frontier." According to a telegram received by Sir George last evening from army head quarters, Colonel E. D. Bacon will accompany him to Mhow, having been appointed Assistant Adjutant General of that division. Captain O. V. Tanner of the 2nd Belooch Regiment has been appointed Staff officer at Kurrachee as a temporary measure. This officer once acted as assistant quarter master here for upwards of seven months, and discharged the duties that devolved upon him in so satisfactory a manner that he has been strongly recommended by Sir George for a staff berth. He may therefore in all probability be confirmed in the appointment now conferred on him.

It is believed the General will not leave for Mhow until the arrival of the head-quarters of the 66th Foot. His departure will be regarded with no little regret by all classes of our local community, and by none more so than by the troops in Sind. He thus testifies to the manner in which the officers and men under his command have sided him in maintaining good order and discipline, and to the way in which the members of the divisional staff have discharged their respective duties:—"It is with much regret that the Major General gives up his command of the Sind Division, and parts from those officers and men with whom he has been associated for nearly three years. The Major General begs to record his best acknowledgments to Colonel Woollcombe, C.B., Royal Artillery, and to all officers commanding stations and regiments,—Artillery, Cavalry, and Infantry,—and all ranks under their command, for the assistance which they have invariably afforded him, and for the discipline, good order, and excellent spirit which has at all times prevailed among the troops, British and native, of this division. He would especially acknowledge his obligations to the undermentioned officers of the divisional staff for the efficient manner in which they have conducted the duties of their respective offices, and their communications with the many and varied bodies of troops which have passed through this division, Lieut. Colonel Bacon, Assistant Adjutant General; Captain Edwardes, Assistant Quarter Master General; Major L'Estrange, Assistant Commissary General; Major Cooper, Deputy Judge Advocate General; Dr. Mahaffy, Deputy Inspector General of Hospitals; Dr. Trousdell, Principal Medical Officer British Forces in Sind; Lieutenant Colonel Day, Military Pay Master; Major Napier, Commissary of Ordnance; and Surgeon Major Style, Staff Surgeon. The Major General further feels it due to the gentlemen who so ably superintend the Railway and Indus Flotilla arrangements, as also the embarkations and disembarkations in harbour, to record his sense of their exertions, and of the readiness with which they have acted in concert with the military authorities for the comfort and welfare of the troops."

The left wing of the 66th Regiment arrived in the steamer Dalhousie this morning. Sir George Malcolm, accompanied by Colonel Bacon, Captain Edwardes, and Lieut. Heath, A.D.C., proceeded to the Bunder at 4 P.M. to-day, and inspected the men on board. Seven officers one hundred and ninety men, thirty women, and twenty-five children, who are to be located at Kurrachee, will disembark to-morrow morning under the superintendence of the Assistant Quarter Master General, and in the evening the remainder of the wing, consisting of seven officers, two hundred and eighty-five men, twenty-two women and twenty-two children, will be sent by rail to Kotree, whence they will proceed to Hydrabad.

The principal item in our memorandum of melancholy events during the past week, is the suicide of Mr. George Campbell, manager of the Kurrachee Branch of the Punjaub Bank, who cut his throat last Tuesday morning with a carving knife. An inquest, conducted by Dr. Hopkins, Mr. A. Molloy, and Dr. Meiklejohn of the Indo-European Telegraph, was held on the body, and an 'open verdict' passed. In alluding to this melancholy occurrence, the *Our Paper* remarks "that the ill-starred Kurrachee Branch of the Punjaub Bank has seemingly a strange fatality attached to it; during its brief and inglorious career it was the cause of the downfall and disgrace of many, and a sad tragedy has now wound up the chapter of incidents connected with its history."

The annual report of the Sind Mission for the past year has just been printed, and taking everything into consideration it may be regarded as of a satisfactory nature. Under the head of "schools" we are told that the Central School has, on the whole, done well. The excitement caused by the conversion of an Amil at Hydrabad caused the loss of some pupils, but notwithstanding all obstacles, the institution has fairly maintained its footing, has obtained more money by Government grant for teaching than in the preceding year, though less for attendance, and has matriculated one pupil at the Bombay University. The "Children's Home," started by the late Rev. Mr. Bardsley for the benefit of homeless children, is stated to have afforded satisfaction. Four of its inmates, Mr. Sheldon reports, have passed their examination fully, one in the highest standard, and another in three heads under the fourth standard.

BOMBAY.

THE MOHURRUM FESTIVAL commenced on Saturday last and will terminate on Monday next.

WE learn that the Hon'ble A. H. Campbell has tendered resignation of his office as a member of the local Legislative Council.

THE head clerk to the Judge of Ahmedabad, Mr. Munibhoy, has been appointed a vakil to His Highness the Nawab of Joonaghur.

GRANT ROAD THEATRE.—Mr. Burton, a favourite member of Mr. Carson's company, is to take his benefit to-night. He deserves well of the public, and even if the programme were not nearly so attractive as it is, ought to have a good house.

THE Government of India has ruled that the supply, at the public expense, of bedding and clothing to patients under treatment in lock hospitals, is inadmissable.—*Government Gazette.*

WAHALUBHOY BALAJEE, one of the promoters of the Ahmedabad Financial Association, and against whom a warrant was issued about two years ago for misappropriating a large sum belonging to the Association, has surrendered himself, and the investigation of the case against him is at present going on before Mr. Fernandes, the full-power magistrate of Ahmedabad.

THE following programme of music is to be played by the band of the 95th (the Derbyshire) Regiment at Colaba band-stand this evening:—

Overture	Zampa	Herold
Valse	Hesperus Klänge	Gung'l
Fantasie	Soldatenleben	Kelar Bela
Quadrille	Mhow Burlesque	Wetzel
Galop	Ueber Stock und Stein	Faust

THE Chief Justice and Judges of the High Court have made and issued the following rule under the provisions of section 40, Act XXIII. of 1861:—"A summons to produce a document from the records of his office shall not be issued to any public officer by any civil court subordinate to the High Court, unless the party applying for the summons shall satisfy the Court that he is unable to procure a certified copy of such document, or unless the Court shall be of opinion that the production of the original document is necessary."

CHEATING.—At the Fort Police Court yesterday Amerchund Madhowjee, a partner in the firm of Madhowjee Dwarkanath, appeared before the Chief Magistrate, and obtained search and apprehension warrants against a Borah named Goolam Hoossein Allibhoy, charging him with cheating. It appears that on Tuesday the prisoner went to the warehouse of the complainant and proposed to purchase ten bags of Bengal rice at the rate of Rs. 8-14 per candy. Prisoner took the bags, but failed to pay the money for them, and hence the present charge.

THE Judges of the High Court of Judicature have permitted the adjournment, for six weeks, from 1st May next, of the Civil Courts in the Ahmedabad district, except that of the Subordinate Judge of Dhundooka and Gogo, which will be closed from 20th April next; the adjournment, from 1st to 15th May next, both days inclusive, of the Small Cause Court in the Ahmednuggur district; the adjournment, for six weeks, from the 20th instant, of the Civil Courts in the Poona district; and the adjournment, for six weeks, from the 20th instant, of the Civil Courts in the Belgaum district.

FIRE AT THE HAYSTACKS AT WANOWRIE.—Within the last month and a half we have recorded two instances of fire occurring to haystacks, and which destroyed a very considerable quantity of hay. We regret now to record another instance, which took place yesterday morning at the Wanowrie haystacks, and destroyed grass of the value of about twenty thousand rupees, belonging to Dorabjee Pestonjee, Esquire, the General Government Contractor, and there can be no reasonable doubt that somebody has intentionally set fire to these and other haystacks.—*Poona Observer*, April 7.

PLEADERS.—The Chief Justice and Judges of the High Court at Bombay have issued sunuds to the undermentioned persons, authorising them to practise as pleaders in the districts set forth against their names:—Mr. Moleshwur Bapujee, Surat; Mr. Damoder Kisondas, Tanna; Mr. Moro Krishna Kane, Tanna; Mr. Bhikajee Bullal, Tanna; Mr. Naro Sudashiv Beke, Poona; Mr. Choonilal Gokaldas, Ahmedabad; Mr. Maneklal Nundlal, Surat; Mr. Papalal Harilal, Surat; Mr. Bhasker Narayan Karvé, Poona; Mr. Luxumon Madhowrao, Ahmednuggur; Mr. Narayan Nursindh Moojumdar, Belgaum.

MARWAREES "SOLD."—An amusing incident, arising out of Prince Alfred's visit to Bombay, has just come to our knowledge. Our readers are aware that previous to the Duke's arrival, and during his stay here, various suggestions were made as to the best mode of commemorating his visit to Bombay. Amongst these, one was to the effect that a sum of money should be set apart for the purpose of releasing such of the prisoners on the civil side of the jail as had been committed by the Judges of the Small Cause Court. An impression seems to have gone abroad that such was to be the case, and that the Prince was to visit the County Jail and set at liberty all such prisoners, by payment of their debts to their creditors. It is well known that the Marwarees make a most relentless set of creditors, and believing that their claims against their unfortunate victims were to be paid off, they made most strenuous efforts to get their judgment debtors arrested as speedily as practicable; and the debtors, on the other hand, expecting to be relieved of their troublesome masters, easily stumbled into their hands, and got themselves lodged in durance vile during the week that the Prince spent amongst us. The Marwarees lived on hopes until the end of last month, when they failed to pay the regulated fees for the detention of the prisoners within the time prescribed by law. Accordingly, on the first of the present month, no fewer than twenty-eight prisoners were liberated from the common jail, to the utter dismay and disappointment of our Marwaree Shylocks,

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FINANCIAL STATEMENT

BY THE

HON'BLE SIR RICHARD TEMPLE, K.C.S.I.

2ND APRIL 1870.

MY LORD,—I have now to present the Budget for British India for the official year 1870-71, this being the eleventh annual statement presented to the Legislative Council. During my absence from India for six months of the year 1869-70, the finances were administered by my hon'ble colleague Mr. John Strachey, and some of the measures which I shall hereafter have to mention were commenced or carried on by him. The ability and carefulness with which he conducted the administration are too well known to your Lordship and to the Council to require any further commendation from me.

On this, as on former occasions, my statement will be divided into three parts, namely, the actual account for the past year 1868-69; the regular estimate for the year just closed 1869-70: and the budget estimate for the current year 1870-71, now commencing.

Before adverting to the three divisions in the order above named, I must explain certain improvements now made for the first time in the mode of exhibiting the figures.

In the first place I am about to show the account of the working of the State Railway, and the account of the Government with the several guaranteed railway companies, in the same manner as all other parts of the public accounts, that is to say, the real receipts will be shown on the receipt side, and the full payments on the expenditure side. Hitherto, as the Council will remember, the plan followed has been a different one. For instead of showing the receipts on one side and the payments on the other, that is treating the account in the gross, we have shown nothing at all on the receipt side, and only the nett payment (after deduction of receipts) on the other side. This has been the meaning of the item which has hitherto appeared in our financial statements, under the designation of guaranteed railway interest, less nett traffic receipts. In my exposition of last year, I furnished a summary of the main facts from which that important item was derived, namely, the gross amount of interest payable by the State to the shareholders of the guaranteed companies, then the amount recovered by the State from the traffic receipts, and so on. Whether the Council was able to follow me through that explanation, I cannot say. But I felt at the time that it was hardly a satisfactory circumstance that so much had to be said to elucidate an item which ought not to need such elucidation at all, and which ought to be in its nature apparent from the face of the statement. Subsequently this consideration further forced itself upon me. The figures of all other departments are exhibited not in the nett but in the gross. No other heavy payment is shown in diminished proportions by reason of a set-off. If this were to be done generally, then the financial statements would lose half their clearness, and the public half its value; and the real nature of the income and expenditure would not be intelligible. Why then should an exception be made in the case of the railway expenditure, which has been for years a large and growing item in the charge side of our financial accounts? There is no good reason whatever for this. On the contrary, the public has a clear interest in seeing this part shown in the same way as all other parts of the account. For the payments by Government of interest now approach the sum of 4½ millions sterling annually. How is the rapid accretion of this interest to be appreciated, if it is not shown in the annual statements? On the other hand, the set-off against this is the amount of nett traffic receipts, that is the gross traffic receipts, less working expenses. This also is happily growing fast, and now exceeds 2½ millions sterling. But still it is, and will probably for some time remain, inadequate; in other words it is and will be less than the interest payments. [illegible] hope that this may [illegible] much nearer to the balance of the [illegible] concerns every one to know how [illegible] approximation is or is not [illegible]. This depends on the development of railway traffic and the economy of working. Indeed the working expenses now [illegible] nearly four millions sterling per annum, and constitute virtually a branch of public expenditure in which the public is as nearly concerned as in any other branch. These points are not only fraught with general interest, but also affect the ultimate financial result and the determination of surplus or deficit. I therefore propose to show the two great items each on its proper side of the account. This course too strictly accords with the terms of the contract between the State and the Companies. After providing for the regular payment by Government to the Companies of the five per cent. interest on the captial paid up, the contract goes on to say that "all moneys received by or on account of the Railway Company in India * * * shall be paid into the Treasury" of Government; that the "nett receipts after deducting all sums * * * for the current expenses of working the railway" * * * "shall be applied in the first place towards the discharge of the interest payable" by the Government.

In the second place, as the Council will recollect, the practice has been to exhibit the expenditure in India in detail under the main heads or branches, and then to show the expenditure on account of India in England in the lump or aggregate. Nevertheless the expenditure in England was for the most part not divisible under any new or separate heads, but really pertained to the several branches of the administration in India. Still it was not divided nor classified in our financial statements. Its amount is very considerable, being almost 12 millions, or more than 22 per cent. of our total expenditure. Though of course classified for official purposes, it has heretofore remained absolutely unclassified in our financial statements. One consequence has been this, that the expenditure shown separately in our regular financial statements has never represented the full and complete cost of many of our greatest departments, such as Army, Marine, Public Works, Interest, and others. That the arrangement is so far improvable seems to be beyond question. Last year I did present a supplementary statement calculated to meet the want. But this year I have prepared the statement [illegible] of the figures [illegible] India and from England; [illegible] display the full cost of [illegible] whensoever derived and [illegible]. The formal and principal [illegible] comprehensively prepared [illegible] statements are added, [illegible] spent for each head in India and how much in England.

In the third place the water rent paid by the landholders for the water obtained from the State canals has been transferred from the heading of public works income to the heading of land revenue. This amount is important, being more than £500,000, or half a million. The public works income properly includes only sale proceeds of old stores and other items technically called receipts, with which canal water rent has of course nothing to do; whereas this water rent is income derived by the State from its measures for improving the land by means of irrigation.

In the fourth place, the item of "allowances to village officers" has been combined with the expenditure relating to land revenue, and is no longer shown in a separate heading; and for it has been substituted a heading "Minor Departments" under which will be shown the charges of the trigonometrical, topographical, and geological surveys, and other departments not readily assignable to any other existing head.

In the fifth place, from the heading of "Education, Science, and Art," we have eliminated, as just explained, the cost of the Survey Department. The surveys, though scientifically conducted, are executed in but a small degree for purposes of science and almost entirely for fiscal, engineering, and other practical purposes. On the other hand, it is of consequence to all those who are interested in the moral and intellectual progress of India that the true charge for education should be shown on the face of the statement. Heretofore the precise progress of this important item has not been perceptible from the statement; and never could be so, while other and foreign charges were mixed up with it. On this occasion, then, the figures which I exhibit are those for education alone.

In the sixth place, the abstract which the Council will remember having seen on former occasions under the title of "statement of estimated cash balances," has been superseded by an improved cash statement, exhibiting an abstract of the entire financial transactions of British India, and showing in a clearer form how for each year the total disbursements of all kinds are actually met, or, in other words, how the ways and means of each year are provided.

So much then for the improvements in the form of the statements, and I must ask the Council to remember that by reason of these improvements, the figures I now give will not be comparable in detail with those I gave last year, though the ultimate result will be duly comparable.

After this preface (the length of which will be excused from regard to the importance of the topics), I proceed to the actual account of the past year 1868-69.

ACTUALS, 1868-69.

The receipts were £51,657,658, or more than 51½ millions sterling. The ordinary expenditure amounted to £54,431,688, or near 54½ millions, causing a deficit of £2,774,030, or 2¾ millions of receipts as compared with ordinary expenditure.

In my last financial exposition I explained that there would be a deficit in that year of income as compared with ordinary expenditure. The deficit was then estimated at £970,471 or 1 million. That estimate was necessarily incomplete, being based on eight months' actuals and four months' estimate; the last four months too constituting the most important and critical part of the year. Still the difference between the estimate and the result is very considerable; and I must, as briefly as possible, recapitulate the reasons.

These reasons have arisen in small part only from shortcomings of receipts on the whole. Exclusive of the railway earnings, the receipts in India indeed were £49,077,007, actual, against £49,288,700, of the regular estimate, the difference less being £218,458, or ¼th of a million. I attribute this to the fact of the yield of the Malwa or Bombay opium having been over-estimated by us. The amount indeed taken was fair enough as compared with the actuals of the two preceding years; but the last four months of the year proved abnormally unproductive, and these were the months which did not come within the regular estimate.

The difference, then, between the estimated and the actual deficit was caused mainly by excess of expenditure. In the first place an item of £396,292 is brought about by charging in the accounts the liabilities of the Government in respect to the late Military and Medical funds, which existed chiefly for the benefit of the widows of deceased officers. The arrangements made on the transfer of the fund provided that assets should be gradually year by year appropriated by the Government, which was on the other hand to pay all the pensions and allowances. The transfer occurred during 1867-68. It commenced in that year, and came into full operation during the year under consideration, 1868-69. At the outset these pensions disbursed in England by the Secretary of State were not charged in the English expenditure, but were held by the Secretary of State in a suspense account, that is in the account current between England and India, and were so held at the time when my last financial statement was made. But inasmuch as the Secretary of State has ruled that the pensions are to be included in the expenditure in England, and as they now constitute a real charge against the revenues, we have deemed it best to include them (subject to the sanction of the Secretary of State) in the English expenditure once for all; and to finally adjust the account. The amount thus to be charged comes, as above stated, to £396,292, of which two-thirds relate to the year 1868-69, and the rest to the previous year 1867-68.

Another cause was an excess of £492,004 on the expenditure on public works ordinary. This arose partly on works emergently undertaken in districts suffering from drought or famine. Owing to certain defects in the control of the Public Works Department, some portions of the grants for extraordinary works were made use of for the ordinary works, and the circumstance was not known to the department when it rendered its estimate to me at the time of my last financial statement. The occurrence of this excess, and the fact of its not being known in time, undoubtedly indicated, as I have above stated, defects in financial control. Those defects have now been carefully searched out, and remedies are being applied, which will we hope prove effectual for prevention in future. Their efficacy will be tested by experience.

Then, there was an excess of £186,346 in the Army expenditure, arising partly from the high prices of provisions in drought-stricken districts, and partly from field operations on the frontier. There was a nett excess expenditure again in the Civil departments, chiefly in Marine, Interest, and Miscellaneous, amounting in all to £350,541.

These several items, together with a few others with which I cannot detain the Council, account for the difference between the estimated deficit of one million and the actual deficit of 2¾ millions.

Besides the ordinary expenditure above alluded to, there was during the year an extraordinary expenditure of £1,370,613, or 1⅓ millions devoted in nearly equal proportions to irrigation, to Bombay special fund works, and to the purchase of the State Railway in South-Eastern Bengal.

Thus, the past year 1868-69 ends with a deficit of 2¾ millions; and this circumstance suggests the following observation. The Council will remember that in my last financial statement, I put the deficits of the three years 1866-67, 1867-68, and 1868 69, at 4½ millions. This was on the supposition that the deficit of 1868-69 would be one million, whereas it is now seen to be 2¾ millions. Thus the 4½ comes up to 6¼ millions. I then showed that there had been an expenditure of 3½ millions on new barracks, which had been undertaken partly in the belief that they would not be treated as ordinary works, and would be excluded from the ordinary account. From that point of view the new barracks would have mainly accounted for the deficits. But now this can no longer be said. The deficits being 6¼ millions, of which only 3½ can be accounted for by the barracks, and are susceptible of special justification, it must be admitted that the remainder, 2¾ millions, are due to excess of expenditure accepted as chargeable against current income, and represent deficit pure and simple without such special justification.

REGULAR ESTIMATE, 1869-70.

So much then, in brief for the actual account of the year that is passed, 1868-69. I now have to advert to the year just expired 1869-70, the figures for which are derived chiefly from actual accounts and partly from estimates.

For 1869-70, then, the receipts are taken at £52,942,482, or 53 millions, which amount exceeds by £699,542, or ⅔ of a million, the sum of £52,242,940, or 52¼ millions estimated in my financial statement of March 1869. The Council will remember that these figures will not admit of simple comparison with that statement by reason of the inclusion of the nett railway traffic receipts and of the receipts in England.

This increase of receipts has arisen notwithstanding failure of the customs and the opium to yield the amount estimated in the budget. The customs revenue was taken at £2,773,500; it is now expected to yield only £2,416,500, showing a difference less of £357,000, or about ⅓ of a million. The opium revenue was taken at £8,286,540; it is now expected to yield only £7,953,800, showing a difference less of £332,740, or ⅓ of a million. This falling off of opium revenue has occurred entirely in Bengal, where the price per chest was estimated at Rs. 1,330 or £133, while only [illegible] average of Rs. 1,199 or £120 has been realized. In the Madras and Bombay Presidencies, the [illegible] of duty on salt has been raised from Rs. 1-8 per maund to Rs. 1-13-0 for the latter half of the year. Had it not been for this additional duty, the salt revenue would have [illegible], the deficiency in [illegible] been considerable. On the whole, it may be said that the salt estimate has been just maintained and no more. There have been also other items of deficiencies, which, together with the above two main items, bring up the gross deficiency of regular estimate below budget estimate to £899,222, or nearly one million.

The Council will then ask how, despite of this deficiency, is a nett result of increase on the whole arrived at? Well, it is arrived at as follows. There is an increase of £461,778, or nearly half a million in land revenue. This is caused partly by the adjustment in account of the accumulated proceeds of the sale of waste lands, the Government promissory notes in which these funds were invested having been cancelled, and debt to that extent having been reduced. Also in the Punjab and notably in the Madras Presidency, the collections of the revenue have proved more favourable than was expected. There is an increase of £71,943 in tributes; this arises from the partial capitalization of the political contributions payable by His Highness the Maharaja Holkar. The increase of £151,600 under the head of assessed taxes is entirely produced by the additional one per cent. income tax imposed for the latter half of the year, without which there would have been a deficiency. The yield of the additional duty is estimated at £350,000. There is taken an increase of £448,472 under the head of miscellaneous; this arises chiefly from adjustment of accounts consequent on the arrangements regarding the Police superannuation fund and the transfer to Government of the Bombay Medical fund. The army receipts show an increase of £181,760. These main items, together with some lesser items, bring up the total increase to £1,598,764, or over 1½ million. And thus on the whole the receipts of the year are now taken at an increase over the budget.

On the other hand, the ordinary expenditure in 1869-70 was estimated in the budget at £52,190,290, or nearly 52 1/5 millions; it is now expected to rise to £53,568,076, or upwards of 53½ millions, showing a difference more of £1,377,786, or 1⅓ million.

This excess has occurred notwithstanding that the expenditure on public works ordinary has been reduced to £5,040,395, instead of £5,834,160 provided in the budget, showing a reduction of £793,765, or ¾ of a million. There have been also various savings, such as £33,938 in the Post Office, £47,673 in the Electric Telegraph, £39,300 in Education, which, together with other items, bring up the total decrease of charges to £1,107,131, or over one million.

Here again the Council will ask how comes it that, despite these reductions, the total charges and expenditure show an increase on the whole? The answer is, that in several departments there have been increases over the budget estimate, some of which I must now explain.

In the two items of interest on public debt and on other accounts, there are increases of £73,516 and £124,925. This has arisen from the proportion of unclaimed dividends having been less than was expected: from the charging to our accounts of certain interest payments on account of the expedition to Abyssinia, which amount we had hoped to recover from Her Majesty's Government: and from the raising in India of a loan of two and a half millions for public works extraordinary. When the budget was framed, we believed it most probable that this public works loan would be raised in England, and during the latter half of the year, in which case instalments of interest would not fall within this year. Subsequently we received the Secretary of State's sanction to raise the amount in India, and we preferred to bring the loan out at an early period: consequently the payment of interest has fallen within this year.

The increase on forests of £35,084 leads to more than corresponding increase of revenue. The same remark applies to the increase of £123,870 in the payments for opium. This arises from the yield of the opium crop being better than was anticipated when my budget was framed, and consequently greater quantities of the drug being brought to the storehouses. Under the contracts with the cultivators, the quantity brought by them must be paid for. Such payments in a fiscal point of view are not indeed to be regretted, as they conduce on the other hand to enchancement of revenue.

The Police charge was estimated at £2,374,290, and has now risen to £2,440,900, showing an increase of £66,610. This difference, which would have been larger but for counteracting economies, has been caused by the delay in carrying out the abolition of the Police superannuation fund. The delay has arisen (notwithstanding this Council having passed the requisite law) from the difficulty of arranging the details with the several local Governments. The excess charge caused by the delay is neutralized by the consequent increase in the assets credited under Miscellaneous.

There is an increase of £381,882 in Marine. This partly arises from our having charged off finally as expenditure the sum of advances on account of the Mutlah or Port Canning port fund, which it is prudent to treat as irrecoverable; and from our proposing, after protracted enquiry, to remit a portion of a long outstanding debt due by the Calcutta port funds to the Government. In this heading, too, is included a sum of £45,000 as a contribution by the Government of India towards the cost of the naval force which Her Majesty's Government is to maintain in the East Indian waters. This is a new charge, entered under instructions from the Secretary of State. It was hardly possible to provide for these in the original estimate, as there was no information at that time as to whether these charges would accrue at all, or in what year they would fall.

The increase of £448,728 in miscellaneous is mainly due to difference between the actual and the estimate of the loss by exchange on Secretary of State's bills and to the charge for the freight of stores from England. The charges of the Political department have increased by £152,290. This increase arises from the payments and presents made to the Ameer of Cabul, which were inadvertently omitted from the estimate.

The increase of £303,972 in superannuation allowances arises from the adjusting of the accounts of the Military Fund already explained. When the budget was framed, the amount of these pensions (£263,665) was entered by the Secretary of State in his remittance account, and not included in the charges. But we have deemed it necessary (subject to the sanction of the Secretary of State) to take it out of that account and to charge it in the regular expenditure.

There is in increase of £422,831 in the army charges, of which £292,831 accrued in England for stores, furlough allowances, and pensions, and the rest in India, from the high prices of food and a variety of lesser causes which it would be tedious to detail.

These items, together with some others, for which I need not stop, bring up the total increase to £2,484,917, or 2½ millions.

I have now stated the causes of all the variations in estimate on both sides of the account. That the amount of these variations should be so large is matter for regret. One main cause is traceable to the difficulty of adjusting the accounts under a necessarily complex system dealing with a great variety of interests. And if it be difficult to adjust these accounts with certainty, how much more difficult is it to estimate beforehand what form the adjustment will ultimately take and what its precise result will be. This year special efforts have been made to clear off all old accounts and to have the books as unencumbered as possible for future years. The subject has my unceasing attention.

The items of expenditure as above specified are taken from the combined figures, Indian and English. It may be interesting however to the Council to note exactly what has been the increase on the English figures taken separately under the old heading of "nett expenditure in England including stores." The amount then for this total set down in the budget, as taken from the Secretary of State's estimate, stood at £10,996,950; it is now expected to stand at £11,868,869, showing an increase of £872,119. This has arisen partly as already explained from the Military Fund payments not having been included in the estimates of charge, partly from the cost of stores of the different departments in India, and partly from the increased allowances payable under the new rules to civil and military officers.

This particular part of the expenditure is, as the Council knows, under the control of the Secretary of State, and so far no remark is required from me. I should say however that as regards the "stores," the Secretary of State only acts on behalf of the Government of India, like an agent, if the expression may be allowed. The stores are ordered by the India Office in London on indents received from the Government of India; and the Secretary of State's estimate is framed in reference to those indents. It sometimes happens that emergent indents are sent home from India within the year, and these must, *pro tanto*, disturb the estimate, and for that much of disturbance the Government of India is solely answerable. Such has been the case this year in reference to a portion of the stores. I must add that heretofore the financial control in India over the indents sent hence for stores from England has been defective, and measures are being adopted to render it more efficient in future.

Thus much on the details of the receipts and expenditure. In the budget it was estimated that there would be an equilibrium with a small surplus of £52,000. But the receipts being now expected to stand at £52,942,482, or nearly 53 millions and the expenditure at £53,568,076, or more than 53½ millions, there is anticipated a deficit of £625,594, or more than ½ a million, of receipts below ordinary expenditure.

Besides the above ordinary expenditure, there has been an expenditure extraordinary of £2,616,743, or upwards of 2½ millions, on reproductive public works during the year, such as irrigation, State railways, and on Bombay special fund works.

Instead of an estimated equilibrium, then, the year has ended with a deficit of a considerable amount. In some respects, the adjustment of accounts has improved figures on the receipt side; while in some respects it has made the figures worse on the expenditure side. If there are windfalls on the one side, there are unexpected drawbacks on the other. Also some share in the responsibility rests with the home authorities. But after allowing for all these considerations, I must fully acknowledge a deficit, for which we are clearly responsible, and regarding which I desire to offer the following observations.

As already seen, we suffered a heavy disappointment in respect to our estimate of the opium revenue on the Bengal side. This arose from a fall in the market price, which fall again is believed to have been caused mainly by the extension of opium cultivation in China itself. We were indeed aware that such cultivation was being in some degree extended, but there was no information at that time to lead to the apprehension that this extension would spread so much as it now appears to be spreading. The further information since obtained of the extension was not then available. For two years and more previous to the framing of the estimate, the prices had ranged at very high rates which indeed were well sustained up to the eve of the budget being produced. There was no known fact to warrant the rate being taken lower than what was then actually ruling. Still on general and prudential considerations, we took the price at an average of the realizations of the past three years, which brought out a rate less by Rs. 50 or £5 a chest less than what we were then receiving. This estimate has indeed partially failed by reason of events in the interior of a remote, half-civilized, and comparatively unknown country like China, the nature of which circumstances is even now but vaguely ascertainable by us.

Then the Customs duties have fallen not only below the budget estimate, but also below the actual realizations of the two preceding years. There has been, as the Council knows, a depression of trade not only in India but in many other countries; and this has mainly caused the falling off in our Customs. But when the budget was produced, there was not a single fact to indicate that such a depression was about to set in. Up to that date the Customs revenue had been increasing yearly for several years; that very year they both increased as was proved by the latest statistics and fiscal returns. The authoritative commercial reports up to date, though noticing fluctuations, and not in all respects sanguine, were yet on the whole favorable and hopeful. There had indeed been drought in some parts of India, but that had not up to date affected trade or customs, and the prospects of the season had recently improved. There had also been some modifications in the valuations of the tariff in favor of the merchants, but this was allowed for in the estimate.

From the several financial statements made in this Chamber, the Council knows how constant has been the increase in the State income of India. However, not even that normal increase was estimated for. The revenue was estimated at just the sum which had been received in the preceding year, and no more. A slight increase only was taken on account of additional taxation. Does not this look *primâ facie* as if the estimate was moderate?

These causes (which were, as I contend, misfortunes hardly to be foreseen), together with lesser circumstances with which I need not now trouble the Council, threatened the Government of India with the prospect of a serious deficit. How has this prospect been met? Why, by increasing resources, that is by additional income tax, and additional salt duty on the one hand, and by reducing public works ordinary expenditure on the other. Moreover, there have been numerous savings and retrenchments carried out in all the provinces of India (for which the general finance is much indebted to the cordial exertions of the several local Governments), which it would be tedious to specify, but of which the total effect is estimated at £200,000. The condition of the year's finance has been bettered by the above measures to the extent of £530,000 on the receipt side and £993,765 on the expenditure side, the total improvment being represented by £1,523,765, or 1½ millions.

When introducing into this Council in November last the bills for extra taxation, I stated that "every effort would be made to destroy the remaining deficit, to run it hard, to break its back so to speak." This promise related of course to receipts and expenditure in India. The figures show that it is in a fair way of being fulfilled.

These last figures, however, are not altogether actuals, but belong to the regular estimate. In India these regular estimates have sometimes been so far falsified by results as to have acquired an ominous significance. On previous occasions the practice has been to frame these regular estimates on eight months' actuals and four months' estimates. In some respects the actuals did not extend to eight months, but only to seven or even to six. This method left a large margin for uncertainty, for the four months of estimate were, as I have explained once to-day, about the four most important in the year, and the very ones when the financial transactions were the largest. The regular estimate which I now present, however, ought to be of a better kind, for it is based on eleven months' actuals for nearly all the receipts and for all civil expenditure in India, and ten months for army, marine, and public works; leaving only one month, or in some cases two months, for estimate, which estimate is based again on the actuals of the last months of former years. But even for the last month we have obtained actual data for some important branches on the receipt side especially.

Another cause of the uncertainty in the regular estimates has been the adjustment of many items in the twelfth month. And this cause may perhaps to some extent operate to throw out parts even of the regular estimate I now present. We have striven to ensure these adjustments being made more and more regularly month by month; so that the pressure may cease to be thrown on the close of the year.

Still after allowance shall have been made for all that can fairly be said in defence of our estimates and accounts,—the recurrence of deficits in time of peace, and the discrepancies between estimates and results which have so frequently happened, do compel us to search for and remedy whatever defects there may be in our system. Despite the many improvements that have been effected, the result proves that some defects must still remain. Two main defects I have above indicated—one of which was vital certainly. They have been, as we hope for the most part, remedied. We shall strive to make the remedy more and more complete after each year's experience.

Over and above these, however, there doubtless are lesser defects. Addressing this Council in November last, I said "We must examine more thoroughly than heretofore the monthly statements of actual receipts * * * we have such an examination now; but we must have it more strictly in future; we must check our financial conclusions more immediately by actuals up to the latest day; we must base our estimates more strictly on the actual results up to date, and less on general conclusions."

I need hardly add that we are acting and shall act more and more closely on these views.

BUDGET ESTIMATE, 1870-71.

Having thus dealt with the years 1868-69 and 1869-70, I arrive at the third and most important part of my exposition, namely, the budget estimate for 1870-71.

The receipts are taken at £52,327,755, or 52¼ millions, to be compared with the £52,942,482, or 53 millions estimate for the year just closing 1869-70.

The land revenue estimate is an aggregate of the estimates received from the local Governments which have not been materially departed from in any case. There is a decrease of £513,646 as compared with the previous year, of which the return was swollen by the inclusion of the waste land receipts and the collection of some arrears. The effects of the drought of 1868-69 have been felt throughout 1869-70. The stocks of grain in some parts of the country are believed to have become exhausted. The rains of last season, though somewhat delayed, were ultimately abundant. In many provinces the harvests have been good. In some districts, however, there are still fears. On the whole, the advent of the ensuing rains must be looked for with some anxiety.

The decrease of £28,070 under tributes arises from the capitalization of the Holkar tributes in 1869-70 already alluded to.

The forest revenue shows a continued increase, more than balanced, however, by increased cost on the expenditure side.

Under excise we venture to expect a small increase of £39,300.

The item of assessed taxes I shall reserve for further mention hereafter.

For the Customs we have only taken £2,416,500, being the same amount as that which we have received in the year just expired, during which so much commercial depression has prevailed. That the present yield should not be greater than it is, must be regarded as an unfavorable indication respecting the condition of the people of India. In some places the inhabitants are impoverished by the late drought, or are still apprehensive about their crops; and are unwilling to buy European cloths or other things comparatively luxuries, until they are sure of their food; all which circumstances cause the up-country markets to continue slack. Still in most parts of India the people are advancing in prosperity as much as ever; and regard being had to this consideration, a revival of trade might be hoped for. Again, there have been fluctuations in the trade: January, a very important month, turned out badly; but February was better. March, the month just over, has been a little more favorable. On the other hand, the reports issued by the Calcutta Chamber of Commerce have been and still are unfavorable, and the opening of the Suez Canal has caused some forestalment of imports, and consequently of duty. I trust that things will not become worse than they are, and that we shall receive at least as much in the year 1870-71 as we have received in 1869-70, but I know no fact which would justify me in raising the estimate.

We have carefully considered the expediency of reducing or remitting the export duty on rice exported from India and from Burma. This branch of trade was for some months much depressed, but has of late shown signs of improvement. The depression however arose, as we believe, from other causes besides the duties. The prices of produce are rising rather than falling. The demands in China and Japan seem likely to become more brisk; indeed scarcity is understood to prevail in some parts of Japan. Though fully sensible of the objections which can be urged against these duties, yet looking to the circumstances of the case and to the financial exigencies of the time, we have decided not to propose any change in the duties at present.

We propose to remit the export duty on shawls and on a few insignificant articles; and on the other hand to include some others in the tariff, and to levy the duty on galvanized iron *ad valorem*. These modifications are not expected to cause any loss of revenue. The shawl duties have operated as virtually transit dues on the shawls from Cashmere, and as regards the British Indian shawls, it is well that they should not be weighted in their competition with the shawls of other countries.

In my last statement I alluded to the progressive increase in the foreign trade of British India, and I stated that the sum total of value had risen from 95 millions in 1866-67 to 101 millions in 1867-68. Since then the ascertained trade of 1868-69 has amounted to 106 millions in value. But after some years of satisfactory progression, the year 1869-70 is almost certain to prove one of retrogression. We now possess the complete returns for nine months of that year, and they show a decrease of 8 per cent. in value and 5 per cent. in quantity as compared with the corresponding period of the preceding year. That the comparison as regards value should be less favourable than that as regards quantity is accounted for by the fact that there has been a reduction of the valuations by tariff. Still there is a falling off of 5 per cent. on the whole; and this is specially perceptible in some important staples of import, such as piece goods and metals, and of exports, such as cotton, rice and indigo. One important item of export, namely, jute (fibres) has kept its place as well as ever. The cotton export of 1868-69 amounted to 700,000,000 lbs., or 1¾ millions of bales; but the quantity for 1869-70 will prove considerably less. In 1868-69 there were 11½ millions of lbs. of tea exported; the quantity for 1869-70 seems likely to prove as great. In 1868-69 there were 48 millions of lbs. of coffee exported; the quantity for 1869-70 will certainly prove less. The causes of the depression of trade must doubtless be sought for in countries besides India. But they have been aggravated by the drought and distress which have prevailed in some parts of India itself.

The salt revenue has been taken at £6,177,370, an amount considerably over that of the previous year, chiefly because the increased duty in Madras and Bombay (5 annas per maund) is to operate for the whole of 1870-71, whereas it operated for only half of 1869-70.

For the opium revenue we have taken £6,922,281, of which £4,905,281 pertain to Bengal and £2,017,000 to Bombay. The Bengal estimate has been taken at Rs. 975 or £97-10 per chest on 49,000 chests. For the first three quarters of the year, the provision is, with the exception of a small deficiency of 1,104 chests, actually in store. For the last quarter, from the information given by the Local Government, we trust that the number of chests is tolerably certain. To provide it we ought to sell 52,000 chests in 1871, a supply which we hope to be in a position to bring forward, but which is certainly not likely to be much exceeded. The real doubt is as to the price per chest, the calculation of which solely depends on forecast. The price, as the Council know, averaged Rs. 1,379, or £137-18 per chest in 1868-69. In 1869-70 it has averaged Rs. 1,199, or £119-18. It has fallen with an unfortunate regularity from Rs. 1,324 or £132-8, at the beginning of the year, to Rs. 1,093 or £109-6 at the close. So far as we can judge from China advices and from local prices, the tendency is downwards. The Government of India possesses now a mass of information, which, though not always clear, does in the main show that the cultivation of the drug is increasing, and is likely to increase further in China itself. So far as opinion goes, nearly all authorities believe that the opium trade of India with China will be subjected to a degree of competition not heretofore experienced. Taking all these things together, I anticipate the possibility of a further fall in prices, and have considered the rates to which prices have fallen within recent experience. They have gone as low as Rs. 900 and 850 a chest. Though hoping that they will not again fall so low, yet I consider that no estimate of a higher average than Rs. 975 or £97-10 a chest would be safe; and a reasonably safe estimate we must have. So also with the Malwa opium, having regard to the manifold fluctuations of the Bombay market from year to year, even from month to month; and to the probability of its sympathizing with any fall on the Bengal side, I do not consider that any estimate much over 2 millions would be safe. We are indeed receiving 2⅓ millions (£2,357,000) for the year just closed, which quite fulfils the estimate. But then we only received £1,800,000 in the preceding year, when circumstances were more favorable than this. The estimate of the current year, though realized at last, has been a constant source of anxiety. The present crop is reported to have been seriously injured by unfavorable weather. Judging by all known circumstances, I should fear that a falling off may shortly be looked for. So recently as November last, we were confidently assured by the authorities at Indore that we should not realize even two millions in the year just closed.

On the whole, it will be seen that our opium estimate stands at £6,922,281, or 6⅞ millions, being less by £1,031,159, or one million, than the receipts of the previous year; while our expenditure is expected to rise by £164,910, making a total deterioration under this head of £1,196,069.

It will be observed that a decrease of £1,604,600, or 1½ millions under stamps, is balanced by an increase of £1,692,700 under law and justice. This represents the transfer of the receipts of judicial stamps (now levied under the new Court Fees Act) from the one head to the other.

The large decrease of £677,298, or ⅔ million under the head of miscellaneous, arises from the fact of there having been extraordinary receipts, commonly known as "wind-falls," in 1869-70 which are not expected to recur.

The railway receipts nett are taken at £3,125,258 at an increase of £211,084 over the year just passed, that is £6,795,058 gross earnings less £3,669,800 working expenses, the traffic being represented by seven millions of tons and fifteen millions passenger journeys; and all this on 4,850 miles of open line. These are high figures: if realized they will indicate a satisfactory progress of railway traffic: they are rendered by the Public Works Department. Seeing that some 600 miles of new line are to be opened in the year, increase of traffic may be looked for; but then there will be increase of working expenses. On the whole, this item must be regarded as necessarily uncertain, as being dependent on traffic the growth of which we cannot exactly foresee.

I now turn to the expenditure side, and shall notice together firstly the items of the increase, and secondly the items of decrease.

There is an increase of £270,032 in interest. This increase is due to our having to pay a full year's interest on the loans of 1869-70, on which only half a year's interest fell to be paid in that year; to a large amount of interest properly pertaining to 1869-70 being thrown forward to 1870-71, owing to the late arrival of the last English mail, and to a new loan to be raised this year, the particulars of which I shall explain presently.

There is an increase of £117,606 for forests, which is almost met by the corresponding increase of revenue. Also there is, as already stated, an increase of £164,910 in opium, owing to extension of cultivation, and of £27,944 in excise for the purchase of opium for home consumption: these items also tend directly to increase of revenue. Similar remarks apply to the increase of £103,299 in salt, attributable chiefly to the arrangements for the manufacture of alimentary salt at the Sambhur lake in Rajpootana and in various parts of the North-West Provinces and of Oude, all which measures are connected with fiscal improvement.

The increase of £178,698 in law and justice is due chiefly to the transfer discount from stamps, the revenue from which is now to be credited as law and justice receipts, and to the charges for the service of processes, which with the corresponding receipts are now entered in the imperial accounts.

The increase of £66,498 in education will not be regretted.

The increase, £126,681, in superannuation allowances is due to the reductions in the police (which involve gratuity payments,) and to the anticipated operation of the rule for the compulsory retirement of public servants at the age of 55 years.

There are small increases under several civil departments, such as land revenue, ecclesiastical, medical services. These are inevitable, as they are brought about by the progressive scale of salaries so frequently allowed of late. In recent years it has been thought more economical to sanction gradual progress towards a maximum than to allow the maximum at once. Of course this practice, however good in itself, does at first cause the expenditure to rise slightly from one year to another. The increase in law and justice arises partly from a transfer of charge from the head of stamps, which department shows a corresponding decrease.

An increase will be observed of £56,181 for the Electric Telegraph department, not counterbalanced by any increase of receipts from this source. This arises chiefly from stores not having been sent out from England during the current year, so that an extra supply must be paid for in 1870-71.

The increase of £275,268 in railway charges relates chiefly to interest, and is due to more capital being raised in England for the prosecution of the works.

The increases of all kinds amount to £1,496,219 or 1½ millions, apparently a large sum. But the above analysis shows that £678,964, the aggregate of the increase under forests, excise, assessed taxes, salt, opium, and railways, is absolutely necessary to be laid out in order to bring in a more than corresponding return of revenue. Again, £452,894, the aggregate of the increase, under interest, telegraph, and superannuation allowances, is inevitable, and under existing rules is not preventible by any action we could take. Thus the sum of £1,131,858, or nearly three-fourths of the total increase, is demonstrably indispensable. To this category the increase for education forms, of course, a special exception. On the other hand, among the decreases of expenditure, there is the item of £129,633 under interest on service and other accounts; this arises from cessation of payments on the Police Superannuation and Medical funds and to the Presidency Banks for temporary advances.

There is a decrease of £120,936 in the Police department, of which, however, a part is owing to the reduction of pay from gross to nett upon the abolition of the Superannuation fund, the rest being due to reduction of establishments. The decrease of £481,009 in the Marine department is mainly owing to the large adjustment in 1869-70 of irrecoverable advances. Here also is included a sum of £70,000 as the contribution of the Government of India towards the maintenance of a naval squadron to be kept up by the Admiralty in the Indian seas as already explained.

In the Army charges, there is an important reduction of £731,551, or ¾ million: the total being lowered from £16,476,892, to £15,745,341; this is partly nominal, the expenditure in England in 1869-70 having been, in some respects, abnormal. But about two-third are real, brought about chiefly by the reduction in the general staff in India, and in the European cavalry and infantry, as sanctioned by Her Majesty's Government after some correspondence with the Government of India. We have been only able to take a very small decrease on account of the reductions in the artillery and the native army, regarding which the recommendations of the Government of India are under the consideration of Her Majesty's Government in England. After setting off the diminished recoveries which we expect, the net estimated saving in the army is £554,016, or ½ a million, the net expenditure for the army being estimated at £15,009,116, or just 15 millions, a lower sum than has been paid in any year since 1863-64.

The grant for public works ordinary exhibits a reduction of £1,041,995, or more than a million; the amount for 1870-71 being £3,998,400 against £5,040,395 in 1869-70 and £5,834,160 in 1868-69. Thus in the course of a year, we have lowered our grant by £1,835,760 or more than 1¾ millions, or 31½ per cent. Or a total of about six millions. The necessity for such reduction, which must of course retard the completion of many useful works, is much to be regretted. But financial exigency is imperative.

I should add that out of the above grant of four millions, £658,955 or more than ½ million represents the expenditure on the new barracks for the European troops.

The total of these decreases amount to £2,883,669, or nearly 3 millions. This for the most represents real reduction of establishment or of works; and by it may be measured, to some extent, the efforts made by the Government of India to meet the financial exigency of the time.

The Council—remembering that retrenchments made on paper have sometimes failed to be carried out, and that reductions in estimate are sometimes found to be not realized in actual accounts—may ask me how I can affirm that the above large amount of reduction will really be effected? To this I should answer that the largest part of the reduction, that relating to public works, is so far certain in that the disbursements depend solely upon the grants. No more than what has been granted will be disbursed, and the orders in detail regarding the grants have been sent already to the several Local Governments. So with the army reductions; those which I have allowed for have actually been sanctioned by the Secretary of State, and the orders have gone to the proper authorities: some have even been carried out,—for instance, two cavalry regiments have actually embarked for England. Some further reductions are almost certain, but we have ventured to allow for them only the sum of £70,000. So with the interest reduction, the charges in question have actually ceased. Again, as regards the police reduction, a part of it is quite certain, nothing more being needed than orders to the audit department; and to the rest of that reduction the Local Governments have actually signified their agreement.

The increases being balanced against decreases, the result is an expenditure of £52,164,315, or 52 1/5 millions, against £53,568,076, or more than 53½ millions of the preceding year, with a net reduction of £1,403,761, or nearly 1½ million of expenditure.

In framing the estimate I have not forgotten that there are certain pecuniary claims on the part of His Highnes the Nawab Nazim of Bengal still pending. I cannot at all foresee whether they will be found sustainable. We have decided that we are not justified in making any budget provision in this year on this account.

After this analysis of the receipts and expenditure of the current year now commencing, I must ask the Council to revert to the heading of assessed taxes which I reserved for separate consideration. We have taken for this the sum of £2,180,000 or nearly 2 1/5 millions sterling. The additional rate of one per cent. levied by Act XXIII of 1869, in order to bring the one per cent. rate up to 2 per cent., expired on the 31st of March. As the law stands then at this moment, the one per cent. is all that is leviable. According to the experience of the year just over, 1869-70, the yield of one per cent. would amount to £700,000. Now, if we were to take that amount only instead of the £2,180,000 now taken, there would be difference less of receipts to the extent of £1,480,000, or 1½ million, and this difference would cause a deficit on income below ordinary expenditure of £1,316,560, or 1⅓ million. As the Council so well knows, we could not at this time appear before the public with a deficit in our budget. At least we could not adopt such an alternative, while any legitimate or reasonable resource remained to us.

My exposition of the estimate of the receipts will have proved to the Council that the revenues generally are flourishing, though not quite so prosperous as they sometimes are. But in one important item, opium, there is a serious falling off, mainly owing to events and circumstances in China.

I have shown to-day what large reductions of expenditnre have been effected, always with hard effort, and sometimes with much sacrifice. Then I have shown how inevitable are most of the increases of expenditure. Still, after reckoning the sum of these as a set-off, the net result is a decree on the whole of nearly 1½ million (£1,403,761) of expenditure. I by no means intend to imply that reduction has reached its final limits; we shall continue to strive for further reduction more and more. But it is impossible to say at what time or on what date additional reductions may take effect. Indeed the incessant demands made on the treasury for countless objects of reform and improvement are too well known to the Council to require recapitulation here. Meanwhile we must take the receipts and expenditure as they are expected to stand. And with a deficit of 1½ million distinctly apparent, some recourse to additional taxation, some resort to means of enhancing income, becomes altogether unavoidable. Considering the actual deficits which have occurred in past years, and the circumstance that the year just over is expected to close with a substantial deficit, instead of the equilibrium that was expected, and this too despite all the exertions that have been put forth, we regard it as essential to the due administration of the finances and to the maintaining of the financial credit of the country, that yet further exertions should be made. Moreover this is, if possible, even more needful than ever, since, as shown in my last financial statement, the public credit is to be pledged for the construction of extraordinary public works of a character remunerative to the State and beneficial to the people.

We are therefore compelled to propose, however reluctantly, to raise the income tax to 6 pies in the rupee or 3⅛ per cent., and to apply to this Council to vote us the power of thus covering, by additional taxation, the deficit which must otherwise be presented.

As explained in my last financial statement, there are great difficulties in immediately adding to our resources by any other means than direct taxation. If then the revenues are to be immediately enhanced, this can only be effected by the help of the income tax.

Such then is the proposal which I have, on behalf of the Government of India, to make to this Council, together with a request for leave to introduce a Bill for the imposition of an income tax, at the rate of six pies in the rupee.

I need not repeat the arguments used in my last financial statement regarding the imposition of an income tax in India. It is with regret and reluctance that we bend to the necessity of raising the rate from 1 to 3⅛ per cent. within so brief a period. But the recurrence of deficit at this time cannot otherwise be prevented.

I have stated the rate at 3⅛ per cent. In England, as the Council knows, there is no percentage rate adopted for this purpose; the duty being levied at so many pence in the pound sterling. We have determined to adopt, as in England, a poundage in place of a percentage rate. Following that principle, I have to propose that the duty be for the future taken at so many pies in the rupee: two pies would be assumed as the approximate equivalent of one per cent., four pies of two per cent., and so on. I should add that this mode of rating the duty will be somewhat (though very slightly) in favor of the revenue.

But if the rate is to be thus raised, then the principle of rough assessment by classes in the schedule which regulates the existing tax, can no longer be adhered to. A system which may have worked sufficiently well while the rate of duty was low (that is, one per cent.) will no longer work satisfactorily when the rate becomes higher. When people come to be assessed to 6 pies in the rupee income tax, they will assuredly demand a more precise mode of assessment than that which now prevails. The tax-payer will require that the assessment be made upon some fair estimate of his particular income, and will not be content to be assessed upon an average derived from the maximum and minimum incomes of a class. Now if anything like an assessment on estimated income of each individual tax-payer is to be attempted, returns of income must be called for from the tax-payers. Or even if with the lower classes of income the Collector may be able to dispense with the returns, he must clearly have the power of calling for such returns in all cases of more considerable income, and with the higher classes of income he should be obliged to call for such returns. The new Bill then which I have to lay on the table provides for the assimilation of the procedure the more regular methods of assessing income tax; care having been taken to render it as simple and easy as possible, consistently with the important object in view. If the Council shall grant me leave to introduce the Bill, I shall have further opportunity of explaining its provisions.

Having thus explained the principle of the tax, I must advert to the method by which the estimate of its probable yield has been framed. As the Council will have observed, the amount is taken at £2,180,000, of which £2,100,000 is assumed at the known rate of £700,000 for each one per cent., and £80,000 for the gain by the substitution of 6 pies in the rupee for three per cent. I say known rate, inasmuch as the regular estimate of the one and a half per cent. income tax of 1869-70, based on data of eleven months' actuals, gives £1,051,600, which again gives £700,000 for one per cent. This seems a sure foundation to proceed upon, especially as it is known that in 1869-70 the tax was exposed to disadvantages which will not recur. Some portions of the tax collected in the first month had to be credited to the preceding year; the extra one per cent. imposed in the middle of the year, could not be fully realized at first; some arrears are indeed known to be outstanding. This consideration justifies our expecting more than £700,000 for one per cent. and our assuming £700,000 for each one per cent.; though otherwise it might be apprehended that each ascending step in the percentage would yield somewhat less and less. The estimates of the local Government embodying what they intend to demand and collect framed for a 1½ per cent. tax, amount in the aggregate to £1,103,740, which at three per cent. would yield £2,207,480, which is more than what we have ventured to take. Then we have compared the yield of the first income tax of 1860. The only year in which that tax was fully collected was 1861-62, when it produced £2,054,696, or just over two millions at four per cent. on incomes down to Rs. 500 (£50), and at two per cent. on incomes between Rs. 500 and Rs. 200 (£20). What portion of this belonged to the division between Rs. 500 and 200, I cannot state; but it must have been small. On the whole it may be said that we now expect to get from a three per cent. tax rather more than what we got from a four per cent. tax ten years ago, showing an expected improvement of 25 per cent. and more. This seems a reasonable expectation, when it is considered not only that the income of the country has greatly increased within the ten years, but also that our administration of these kinds of taxes has improved. As a proof of the improved administration, I may observe that in 1864-65 there was a three per cent. income tax like the one now proposed. It yielded £1,300,000, which gave £433,000 for each one per cent. But then the assessments made at the outset had been continued without alteration from year to year, and the administration was less strict than it now is; though it is still far from being as strict as it might be. But we have seen that in 1869-70 one per cent. yields £700,000 for one per cent., showing an improvement of 61·7 per cent. over 1864-65.

As to the duration of the new income tax, I can make no promise whatever. It is our earnest hope that the tax may not last beyond the current year 1870-71, at its present rate. But the realization of any such hope must be entirely dependent on circumstances.

Such then is the budget for 1870-71, the estimate of receipts amounting to £52,327,755 or 52⅓ millions, and of ordinary expenditure to £52,164,315 or 52⅕ millions, leaving a small surplus of £163,440, a balance which hardly amounts to more than an equilibrium. We bear in mind that the above estimated surplus is very small; smaller than we should wish it to be; smaller indeed than it ought to be. But then what difficulties, what sacrifices we have had to undergo, in order to make it even the little that it is! The Secretary of State has enjoined us to provide a substantial surplus if we possibly can. His Grace commenting on my last financial statement, wrote thus:—"In previous financial despatches to the Government of India, it has been stated that your estimates should be so framed as to show a probable surplus of from half a million to a million sterling; in that opinion I concur* * * I have already called your attention to army charges* * * and I shall hope to find that you have been able to effect reduction of expenditure also in some other branches of administration. Unless this can be done, it is clear that it will be necessary to devise some means of increasing the annual income, or otherwise a failure in the full estimated receipt from opium, the loss of any portion of revenue from unfavorable seasons, or any extraordinary military charges, would certainly convert the estimated surplus into a large deficit."

My exposition to-day will have shown how hard we have striven to act up to these instructions. We have reduced the army charges and other expenditure. We have devised means of increasing the annual income. But we have not yet been able to provide a surplus of half a million in the estimate. To effect this, we must have proposed a greater reduction of expenditure than what we can surely reckon on effecting within the year; or else we must have proposed additional taxation even beyond the proposals I am announcing to-day; and the difficulty of doing this [illegible] manifest. But though we are unable to provide the surplus to-day, the necessity of such provision within the earliest practicable time is constantly present to our consideration. Until this is fully effectually provided, I shall not be able to affirm that our finance is in a satisfactory condition. As yet I can only express my hope that it will be found to be improving.

Besides the ordinary expenditure, we are prepared for an expenditure of £3,062,300 or over 3 millions, on public works extraordinary, to be provided for by loan, of which £1,732,500 or 1¾ millions are for irrigation works, and £1,229,800 or 1¼ millions for State railways. The irrigation works relate to projects in Bengal, in Madras, in Bombay, in the North-West Provinces, in the Punjab, in Oude, and in the Central Provinces.

The principle of constructing some portion of the railways in India by direct State agency instead of through companies, has been further affirmed during the year by the Secretary of State. The lines on which the above expenditure is to be incurred, are the Lahore and Peshawur Railway, the railway between Delhi and Jeypore passing through the salt-producing districts of the Rajpootana. Within the year it has been decided that the Bombay special funds works shall no longer be classed as extraordinary, but shall be included in the category of ordinary works: they are, therefore, not included in the above description. I may here note that the purchase of the property of the Elphinstone Land Company will not form any charge to the State.

I may here add that negotiations are in progress with the Maharaja Holkar, whereby His Highness will provide funds at 4½ per cent. interest for the construction of a railway from Malwa to join the trunk line of the Great Indian Peninsula Railway.

A desire has been often expressed that an audited account should be promulgated annually of the sums raised for, and spent on, public works extraordinary. Such an account is now being prepared and is to be kept up from year to year. We have decided to commence the account from 1869-70, being the year when the classes of works to be reckoned as extraordinary were for the first time defined, and when the raising and the expending of money for those purposes were regulated on that principle.

I have now to advert to the loan arrangements of the year 1870-71.

It will be recollected that in my last financial statement I announced a series of loans aggregating five millions, of which one million consisted of renewal of old debt, 3½ millions of loans for public works extraordinary, and ½ a million to recoup the cash balances for advances made to municipalities. The renewal of one million has been effected within the just expired year. Of the 3½ millions for public works extraordinary, 2 were to be raised in India and 1½ in England. The ½ million has been raised in England, instead of being raised, as was first intended, in India.

In my last financial statement, however, I mentioned that the cash balances are not even yet restored to their due proportions, and I added that "if, as the year proceeds, the accounts shall be unfavourable, some additional temporary resource will have to be provided." Within the year, the Government of India has accepted an offer of the Maharaja of Puttiala to invest £400,000 in our public securities. This having now been treated as permanent debt, we have decided to consider it as having been raised for public works extraordinary.

This sum, added to the sums raised on account of the three millions and a half loan which were lightly in excess of that amount, brings up the total to upwards of four millions.

Out of the four millions raised as above for public works extraordinary, and held at the credit of the branch of the public works department, £2,616,743, or more than 2½ millions, are being spent in the year, leaving £1,383,257, or nearly 1½ million, balance in hand due by the loan department to the public works, and to be carried on to credit in the State account of the works.

So much for the year 1869-70; then for the year 1870-71, the proposed arrangement is as follows.

As I have already explained to-day, the proposed expenditure during the year on public works extraordinary amounts to £3,062,300, or just three millions to be provided for by loan.

The Secretary of State has intimated his intention of raising two millions in England, leaving us to borrow in India such sums as may be found necessary to carry on the works on the scale intended. But considering that we have, as shown above, a balance in hand of loan money to the sum of 1½ millions from 1869-70, we are unwilling to borrow if we can help it. And in the present state of our cash balances, there is no apparent necessity for bringing out any loan in India at all. It is not then our intention to raise any funds by loan until the autumn at least. By that time, the prospects of the year will be more clear, and our position in respect to ways and means can be reviewed, and a further decision as to the necessity or otherwise of raising any loan can be arrived at. But it is our hope (as at present informed) to conduct the finance of the year without further loan.

I should here add that in December last, we decided that the holders of the 5 per cent. public works loan of 1855, amounting to two millions which fell due for repayment on the 31st March, should have the option of either receiving payment in cash, or of accepting fresh stock of the four and a half per cent. loan. The returns are not quite made up, but about ⅞ of the stock has been or is being tendered for conversion, so that it may be said that our terms have been generally accepted. This indeed is only what might have been anticipated, inasmuch as for some time past the 4½ per cent. stock has been quoted at or above 2 per cent. premium.

Such being the provision made for the ways and means of the year, I have to explain the returns of the cash balance. In my statement of last year I explained what a variety of large items, over and above the revenues and expenditure proper of the Government, contributes to make up this great account. It has been found, however, that the old form of statement was in some respects obscure, and an improved form has been devised, as the Council will see, according to which the figures are exhibited for the years 1868-69, 1869-70 and 1870-71. As the returns received from England often affect those obtained in India, both categories have been combined in this statement. I shall just glance at the main features of the statement for 1870-71, so as to make the technical designations intelligible. The headings of ordinary income, of ordinary and of extraordinary expenditure, are taken from the budget of the year as to-day presented. The heading of deposits and advances comprises the finances of the local funds, the funds of the civil services, the judicial deposit branch, the advances of local works, and for a variety of purposes. The heads of local remittances and inter-provincial and inter-departmental transactions represent the unadjusted expenditure of India, and are interesting items. The remittance account between England and India comprises a large amount of civil service pension, and a variety of petty advances in the military branch. There are also a good many unadjusted items under this head. The bills of exchange represent the amount remitted from India annually to meet the expenditure in England. The railway capital heading means the amount raised in England for the construction of railways in India. Here it may be observed that year by year we are spending more in India than we raise in England; this arises from the fact that in previous years we spent less in India than we received in England, and that we have now to make up the difference. The last item, namely, "borrowed," must be taken together with the item of "debt paid." This year we are to borrow 5¾ millions (£5,808,770) but then we are to pay off old debt of 2¼ millions (£2,220,470), which leaves £1,830,000 for the Elphinstone property at Bombay and £1,758,300 or nearly 2 millions new loan in England. In all £3,588,300 or 3½ millions will be added to our debt.

I must now advert to the amount of the cash balances. According to my last statement we hoped to commence the year just closed, 1869 70, with a cash balance of £11,917,473, or close on 12 millions, but we really did commence it with a balance of only £10,175,804, or less than 10 1/5 millions. In case this discrepancy be attributed to some fault in the Account department, I should in justice to that department explain that such is not the case; for that part of the statement which depended on the Account department turned out correct enough; the discrepancy occurred in that part of the estimate for which the Government of India is responsible. The difference indeed arose solely from the income of the year 1868-69 being less, and the expenditure more than was anticipated. The causes I have already explained to-day in the earlier part of this exposition. Again, in my last statement the cash balance at the close of the year 1869 70, was estimated at £11,627,310, or 11½ millions. It is now expected to amount to £13,646,368, or more than 13½ millions. The Council will naturally ask, how it is that, notwithstanding the financial troubles of the year, we end with more money in the treasury than was expected? The answer is, that out of the 3½ millions borrowed for public works extraordinary during the year, we have still one million in hand, and that there was the Puttiala loan besides to the amount of £400,000. Also the accident of the first English mail of last month, March, not having reached Calcutta till just after the close of that month, has caused a quarter of a million of bills and drafts, which were expected to be paid in March, that is in 1869-70, to fall into the following year, 1870-71. This too partly accounts for the difference observable in the cash statement between bills drawn and bills paid. The last-named sum of the cash balance is still, however, to some extent only an estimate which may be disturbed by variations in items on either side of an account, which, both sides taken together, amounts in all to 168 millions. This estimate then of cash balances is nothing more than the balancing entry at the end of a really vast account. It has however been further checked by the actual assets in the various treasuries in India at the latest dates. On the 31st January last, there were actually £11,839,097, or nearly 12 millions in hand; on the 28th February (the latest month), there were £12,692,129, or over 12½ millions. Telegraphic estimates received from the several local Accountants General so recently as yesterday, make the actual cash balances on the 31st March £13,500,000. These estimates being framed with a knowledge of the actual balances at the presidency towns and with recent information as to the state of the balances at the more important treasuries in the interior, are not likely to be far wrong. The result—thus derived from opposite and independent data—corresponds very nearly with the amount (£13,644,859) worked out from our estimate and gives me considerable confidence in its general accuracy. The estimate must be exhibited in this manner, under our existing system, although it is exposed to so many chances. But I have now endeavoured to narrow the uncertainty by the comparison with the actual assets at the commencement of the eleventh month of the year and at even later dates, which leaves a margin of one month only, or even less than one month, for uncertainty.

Commencing then the current year 1870-71 with a cash balance of 13½ millions as above seen we estimate the receipts of our general treasury including revenues, deposits, recoveries, loans, and the like at £84,265,466, or 84¼ millions on the one side: and the disbursements, including expenditure, ordinary and extraordinary, payments on account of debt, of Secretary of State's bills and the like at £73,696,023, or 73¾ millions on the other side, leaving a balance of £10,569,443, or 10½ millions, as the cash balance at the close of the year. It may be here asked why we expect the cash balances to be less by three millions this time twelvemonth than they are now. The answer is that we are to spend one million on public works extraordinary more than we borrow; that we are to advance half a million for the construction of railways in India more than we receive on that account in England; that the remittance account shows an adverse balance; that in the deposit and advance account the payments are slightly to exceed the receipts. These several items fully account for the difference.

CONCLUSION.

Having now completed my exposition of the finances, I shall, before concluding, mention that the subject of the financial relation between the Supreme Government and the several local Governments is still under the consideration of the Government of India. I have of course formed and recorded my own opinion on the whole subject. But it is really not in my power to say anything regarding the matter on the present occasion, as I cannot tell what decision will be arrived at, or by what time, if formed, it could be carried out.

I may here add that some additional portion of the cash reserve of the Paper Currency department will probably be invested in Government securities. The Council may remember that in my last financial statement, I mentioned that the note circulation had risen to an amount above ten millions; it has since then risen further at one time to a sum between 11¼ and 11½ millions, though of course there are fluctuations from time to time. The gradual and progressive increase in the circulation has been held to justify our enhancing a portion of the reserve which is held in Government securities. The amount thus to be held in securities is limited by law to four millions. We propose to extend that limitation to six millions, and for this we have the express sanction of the Secretary of State. I have introduced a Bill for this purpose into this Council. The operation if authorized would be cautiously tentative, and some considerable time may elapse before the limit is approached.

It is a source of much regret to me that we have not yet been able to promulgate the rules, long since prepared, for the further development of Savings Banks in the interior of the country. But it has been necessary to consult many local authorities, and some delay has been unavoidable. The matter is however receiving attention.

As the Council probably knows, no marked result has as yet been produced by the Notification of November 1868, whereby it was announced that the sovereign would be taken at the Government treasuries as an equivalent for ten rupees four annas, instead of ten rupees as before. The total number of sovereigns received in the Calcutta Treasury alone since that date exceeds 150,000. The importation of gold into India from November 1868 to January 1870 amounted to 7 millions sterling against 6 millions of the corresponding previous period.

In my last financial statement, allusion was made to the satisfactory condition of our public credit as proved by the prices of the Government stocks of all denominations. This favorable indication has again lasted throughout the year 1869-70, and this notwithstanding the prospect of the revenues turning out less, and the public expenditure more, than was estimated for. During this year the premia on Government 5 per cent. stock reached 9½ per cent., which rate was maintained through the months of June and July 1869; at the same period the premia on 5½ per cent. stock exceeded 14 per cent., the price of 4 per cents. at that time ranged between 94 and 95, a rate that has since been steadily maintained. The gradual decline since 1868 in the value of 5 and 5½ per cent. stocks may of course be attributed to the diminution of the period for which the loans at those rates have currency. The loan of two millions bearing four per cent. interest, which was raised in India in April, the first month of the year, was subscribed on favorable terms, that is to say, at the average rate of 90 3-16 for every hundred rupees; the result being that the money was obtained at just over 4½ per cent. Subscriptions were invited by tenders, that is by open competition. Though the amount required was not more than two millions, yet the aggregate of tenders came to upwards of 5½ millions, and the number of persons who made tenders came to 611. Of the amount of tenders accepted, about one-fourth belonged to natives of India; again out of 246 parties whose tenders were successful, 121 were natives.

Such then is the budget for 1870-71. The main points in my exposition have been—

that, for 1868-69, the deficit of income as compared with the ordinary expenditure, originally estimated at one million, has from various causes swollen to 2¾ millions;

that, for 1869-70, instead of the equilibrium expected to be maintained between income and ordinary expenditure, there will be a deficit;

that, nevertheless, this deficit, which at one time threatened to be great, has been much reduced by additional taxation and by retrenchment of expenditure;

that from this additional taxation and this retrenchment of expenditure, the total gain to the finances within the year has amounted 1½ millions;

that, for 1870-71, there is estimated a small surplus of income over ordinary expenditure;

that this estimate is arrived at after doubling the income tax, and reducing expenditure in the army and on the public works by 1⅞ million;

that after balancing increases against decreases of all kinds, there is still a nett reduction of 1½ million on the total expenditure of all descriptions;

that, in 1870-71, there are to be two millions of new taxation as compared with 1868-69, and three quarters of a million as compared with 1869-70; which taxation, however, for the most part, falls on the middle and upper classes, and but little on the poorer classes of the natives of India;

that the expenditure on public works ordinary which stood at 6 1-6th millions in 1868-69, has been reduced to 5 millions in 1869-70, and to 4 millions for 1870-71;

that besides the ordinary expenditure, there has been an extraordinary expenditure on reproductive public works, to be provided for by loan, in 1868-69 of 1¼ millions, and in 1869-70 of 2½ millions, and that in 1870-71 there is proposed to be an expenditure of 3 millions;

that while the expenditure on public works ordinary has been falling, the expenditure on public works extraordinary has been proportionably rising;

that for the public works extraordinary, in 1869-70, there were borrowed 4 millions, out of which 2½ millions have been actually expended in the year, leaving 1½ million in hand;

that for the carrying on of public works extraordinary in 1870-71, at an expenditure of 3 millions, there are two millions to be raised in England, and that no new loan is to be raised in India at present; save the ½ of a million to be advanced by the Maharaja Holkar for State railways.

that the object of our financial arrangements at present is to surmount the difficulties of the time, without adding any thing to the national debt for ordinary expenditure;

that we are striving to adhere strictly to the principle of accounting separately for sums borrowed for extraordinary and reproductive public works.

In concluding my exposition last year, I spoke of growing commerce and of expanding income. To-day, unfortunately, I have had to speak of trade depressed and of income diminished. But last year, I spoke also of an ordinary expenditure held in control; of the application of State capital to material improvement; of the resources furnished by public credit. And to-day, fortunately, I have been able again to speak of these. Last year the burden of my exposition was the existence of deficit. My hope then was that the deficit would be put an end to, but to-day I have had to acknowledge that the evil still exists, despite our efforts for its extinction. Once more, however, we have endeavoured to provide for at least an equilibrium, and even for a surplus. It remains to be seen whether this will be accomplished; but at all events no exertion will be spared for its accomplishment. And although great financial difficulties have occurred, still the general condition of the people, and the continued progress of the country, encourage us to hope that those difficulties, already so strenuously encountered, will be ultimately overcome.

SIR WILLIAM MANSFIELD'S SPEECH.

Sir WILLIAM MANSFIELD said:—

My Lord,—As my stay in India is about to be cut short, I will ask your permission to make a few remarks, as it will be impossible for me, in regard to my engagements, to be present when my honourable friend's budget is to be discussed next week. In the first place, I would beg to tender my adhesion to the financial plan which has been announced by my honourable friend. I have always been opposed to an income tax—a heavy income tax for this country; but there are special circumstances under which it becomes necessary to waive personal opinion. I believe that in this country, and in the financial system which is administered by my honourable friend, there are special circumstances which cause us properly to have recourse to this extraordinary measure. It must, I think, be admitted that although we cannot apply to the conditions of last year the term "financial crisis," I think it must be also admitted that the conditions of the autumn formed what may properly be called an extraordinary emergency, which, my Lord, appear to me to be a justification of the course pursued by my honourable friend. In support of this proposition I need hardly remind the Council that, large as the reductions have been, great as the sacrifices are which have been incurred in the various departments of the administration, still, if we are to obtain a financial result which shall accomplish the objects proposed to himself by my honorable friend, it is necessary that, in addition to reduction, there should also be a development of resources. Well, my Lord, as one who has always been opposed to a heavy income tax, as one who believes that a sound policy demands that in ordinary times, and under ordinary financial circumstances, an income tax in India should not exceed one per cent., I do utter a fervent hope that the better state of things, which was shadowed forth by my honorable friend, may turn out to have commenced, and that this extraordinarily heavy income-tax will not be prolonged beyond the current year. I indulge, too, a hope—I may say, a belief—that there will be such financial plans brought forward in this Council as will enable your Excellency to afford greater independence to the local administrations, to secure greater responsibility to local governments, and in return, to see a material increase in their several revenues.

My Lord, I will now turn to a subject with which I am more immediately connected. It is apparent to the Council, from the figures which have been stated by Sir Richard Temple, that considerable reductions in the military expenditure either have been ordered, or are about to be ordered, for the current year. The nett result stated by my honorable friend is about half a million in the decrease of expenditure. This figure might have been larger, but for circumstances beyond our control. I will briefly explain what those circumstances are. It is now rather more than a year ago that we received very peremptory orders from the Secretary of State to reduce our military expenditure by a very great amount, and, if possible, to cause that reduction to reach the figure of a million and a half. Well, that challenge was accepted by the Government, and considerable schemes were sent to England, which, if they had been allowed to be achieved—if they had been allowed that completion which it was our object to ensure—would have caused very nearly a million to have been ordered in the reduction of estimates, instead of the half million which has been stated. However, something has been done. These schemes affected the British infantry, the British cavalry, and the native army. It was believed that these schemes had overcome the great practical difficulty which attends all attempts at military reduction. It was believed that while one proposed to exclude very considerable items covered by the estimates, that at the same time there was no sacrifice of that military efficiency which we require in this country, and that political security remained as it was before. But in trying to effect this, we had a principle in view; and that was, that although a certain numerical reduction in the native forces might take place, that reduction should be caused in the provinces where armies have ceased to be so necessary as they are in other parts, of India. I may refer to Madras, which has not had occasion for the active movement of an army since the commencement of this century. It is now two years since the Governor in Council of that Presidency announced that he was able to part with a considerable portion of his military establishment. The announcement was made by my Lord Napier emphatically, and, so far as I know, without solicitation from elsewhere. Well, my testimony will not be worth much; but as Commander-in-Chief of Bombay so long ago as 1864, when I was appealed to on this subject, I gave my testimony that I believed that, with regard to the provinces guarded by the Bombay army, it was possible with practical safety in some measure to reduce that force. But the Bombay army has thrown upon it certain duties of protecting jails, and I now learn that the Governor of Madras would be willing to throw such police duties upon his army. Well, I have often heard it asserted—and I believe that perhaps I may myself have used the argument—that with regard to preserving a military reserve, it may be expedient to employ sepoys upon such police duties. But I confess that the more attention I give to this subject—the more I attempt to investigate the distinction between military and police duties—the more I am disposed to contest the soundness of such an arrangement. It is well known to this Council that a military sepoy costs more than double a policeman. The Lieutenant-Governor of Bengal has on various occasions tendered his opinion that it would be economically advantageous—indeed, I believe he goes so far as to say that it would be more efficient—that within certain large provinces which form part of his Government, it may be expedient to substitute military policemen for the organized sepoy regiment. I am not prepared to go so far as my honorable friend the Lieutenant-Governor goes. I think that, independently of the consideration of mere money economy, there is in the control of half-civilized and barbarian tribes, a considerable advantage in a military administration, though the sepoys may be in a state of what we call soldierly inactivity, instead of performing the more active duties of policemen. But I do say this—that that practice is right which affirms that public duty should be done in the most economical manner possible, consistent with good policy; and that consideration should dominate completely over our prejudices in favor of ancient establishments. Well, my Lord, I believe that, with regard to our own army of Bengal, we stand perfectly guiltless of this matter. That army is not only organized, but it is maintained solely with regard to duties to which it should be devoted. I would ask your attention to the enormous area covered by this army. I would invite you to consider that this army looks to suzerainties spread over 25 degrees of longitude, that is to say from Peshawur in the north-west to Debrooghur in the far east. At the same time, it enables the Government of India to maintain perfect and profound peace, as the paramount power, amongst the feudatories subject to its suzerainty; and further, it stands as a guarantee of foreign relations in the Punjab. It may be in the recollection of the Council that Mr. Grant-Duff, in his speech lately made in the House of Commons, could only find one illustration by which to describe the immense area with which we have to deal in India. Indeed, it is remarkable as applying not to India entirely, but only to the Presidency of Bengal. Well, my Lord, it is instructive at times for us to scan the numbers by which this immense empire is guarded—by which its military duties are performed; and then, if we compare those numbers with what is considered necessary in other parts of the world, it may be fairly held to excite the astonishment and surprise of all civilized powers that depend upon organized armies. I will therefore ask your attention to a return of the Indian forces prepared in the Military Department. The British army, nominal establishment, numbers 61,634; actual strength in the country, 55,333. Bengal native army, including the Punjab frontier force, 63,131; actual strength, 60,900. Madras native army, 44,729. Forces serving in China and the Straits, 32,431; actual strength, 31,202. Bombay native army, 26,880; actual strength, 25,178. The total of the several forces being 184,000 men for all India—nominal establishment, 172,000—in which there are actually that number of men under arms. I should say that the Military Department has warned me that in respect of certain very small items, this return must be distrusted, because of the discussion which is going on in regard to the European strength in India, and also because there still remain certain drafts to arrive from England; but, on the whole, I think this will be found as correct a statement as possible of the actual force in India. Well, my Lord, from these slender numbers we proposed, some months ago, to deduct 10,000 men of the native forces. I understand that they should be taken from those Presidencies which, as admitted by their own Governors, are able to spare them. As a Commander-in-Chief about to hand over a not inconsiderable responsibility to another, I merely say that I dare not recommend the reduction to your Excellency in Council except upon such a principle as that I have described. I am sorry to say that we have not been able to come to an agreement with His Grace the Secretary of State upon this matter. There is another thing, also, which we must recollect, that from the financial point of view which more specially touches my honourable friend, the forces which are organized in, and hold the southern part of, the Peninsula, are more expensive per head than those raised and organized elsewhere. There is also another consideration, that if we are prepared to reduce our native forces to a *minimum*, it becomes a matter of high importance to watch the class of recruits with which the regiments are filled, and to make certain that whilst you have a *minimum* of troops, you have men only in your regiments in whom you can place confidence as soldiers. I trust that this Government may ultimately receive permission to carry out the reductions according to the *principle* which I have attempted to describe. I am sure the reduction is necessary in the interests of the State; and I am sure that it is wrong to maintain soldiers whom we can dispense with. At the same time, I am also sure that if that reduction cannot be carried out according to a principle which is politically safe, I say that no reduction should take place.

Well, my Lord, so much for the general distribution of the army. I would now invite your attention to the question of the European army. I think those who have listened to the figures which I have just read out, will agree with me in thinking that that army has been reduced to the lowest point possible. I have assisted during the last ten years at many reductions of those forces. These reductions have been made immediately after the close of hostilities. I have always been a concurring party to every reduction, because, until four years ago, I considered that we still had more Europeans than were wanted, and that the fixed limit had not been reached; and therefore, after giving the subject, at any rate, the best consideration in my power, and having regard to the heavy responsibility weighing upon me as the military adviser of the Governor-General in this matter, I did consider that the reduction which took place four years ago was a right and proper one. But I do say that to go further than that reduction and to reduce the British forces in this country still lower, would be a measure fraught with danger, and one which your Excellency should never agree to, whatever may be the pressure put upon you in other quarters. Although it may be a mistake to say that the British empire is one which reposes upon the sword, still it is perfectly true that it is an empire which feels the necessity of a policy of justice being well supported by a solid force around you. It is true that it depends mainly upon that policy of justice and upon a rugged British character which asserts its supremacy through this country, but at the same time it is necessary that that should all be guaranteed and vouched for by a sufficient British military force. My Lord, that British military force is to your administration what iron is to blood. Let the due proportion of iron cease in the blood, and the measure of power falls off accordingly. I came out to this country in 1857 to assist in putting out a terrible conflagration, that I believe, more than any thing else, ought to show us the policy of our strength. I pray to God that there may be no such hasty assurance in those who could fetter us as to cause them to forget this lesson.

[The delivery of the portion of the speech relating to the reduction of British army was marked by a special seriousness of manner on the part of the Commander-in-Chief that told upon both the Council and the audience. The speaker was painfully in earnest—the silence was intense. The emphasis and impressive tones of His Excellency brought to mind the days of the old Legislative Council, when the present learned Chief Justice declaimed against the Arms Act.]

My Lord, there are many things on which I could descant with regard to the systems pursued in relation to the various armies and economic arrangements to which allusion has been made to-day. I believe that, on the whole, the systems of these armies—that is to say, in Bengal and Bombay—have answered their purpose. I cannot answer for the army of Madras, because I am not personally acquainted with it; but this may be said, that those systems have now been introduced for several years into the armies of Bengal and Bombay, and have, so to speak, become settled, but the system at Madras has not yet had the advantage of time. In the inauguration of any system time is an agent to which we must look to secure solidity, to get that which should be desirable in any organized scheme. Your Excellency has had an opportunity of seeing the army of Bengal on two great occasions, and I believe that your Excellency has also seen some of the troops in Bombay. I allude to this merely to say that they cannot be surpassed by troops of other countries, and that in all the campaigns with which they have been lately associated, as in Bhootan or Hazarah, nothing was left to desire, as far as the troops were concerned.

But, my Lord, with regard to economy, I would beg leave to warn your Government, and perhaps I may add, the officers of the army, against those weaknesses which creep insidiously over all armies in long protracted times of peace. This remark has, I venture to think, an especial force in India, the climate of which is known so well. It has also, I think, a great force in a land where caste exercises the power that it does in this country. For those who have watched the great establishments—the great military establishments in India—must know that even British officers have come to be impressed by this feeling of caste. That, my Lord, was a state of things to be seen in the Bengal army before 1857, for I can recollect it well when I myself was a regimental officer. But I believe I may assert that there is nothing of the sort now—at least in the Bengal army, and I say that it is a thing which ought always to be watched. If it is not watched, you will see it during a long period of peace creep out from time to time. Well, in the European army, we have not that sort of influence to contend with: but we have another—we find sanitary theories exercising great power. We find that those who proffer their advice to Government in this matter very often defer in every conceivable sort of measure. At the same time I am sorry to say that many of them agree in what, if accepted in its integrity, would deprive every soldier of his usefulness, and would absolutely render him incapable of the purpose for which we bring him here. I truly admit that the improvements of late years with regard to the ensuring of the health and comfort to the British soldier have been very great, and I believe that in my executive capacity, whether in Bombay or in this Presidency, we have not been slow to forward these improvements. It has been a great satisfaction to me during the last two or three years to urge on the new hill stations of Chuckrata and Ranekhet. We saw lately the statistics furnished by Dr. Bryden, showing how enormous is the difference between the rates of mortality and the rates of hospital treatment in the case of a corps stationed in the hills, as compared with the same rates in other corps stationed in the plains. But while I admit the necessity of the hill stations already provided, I believe that other arrangements should be made to station at least three more entire British regiments in the hills, so that there will always be one or more infantry regiments stationed in the hills. There is an improved military reserve existing in this country, which the modern Government of India has, but which was unknown to our predecessors. Owing to our new modes of communication, we are now able to combine and gather together at almost a moment's notice a military force from almost any quarter. Well, that new power is of great consequence. But what is contemplated by that new power? I venture to think that it leads to this consideration, that the time has fully arrived when the three military departments, that is to say, that under the Government of India, and the two departments under Madras and Bombay, should be combined in one Minister of War, and so be concentrated under the Government of India. If this were done, we should see not only one kind, but we should see every description of resource of a military character—we should see it husbanded and weighed with regard to what might be adopted in this or that part of the country, instead of the waste and confusion which cannot but follow under the maintenance of many different establishments. It is well-known that I held this opinion many years ago—[illegible]d it when it was believed that to give utterance to it would be contrary to my own interests. Well, I can only say that after ten years of administration—first with the Government of Bombay, and afterwards with the Governor General of India—this opinion remains entirely unchanged. It would of course cause some sort of remodelment—but the change is required by the new state of opinion in India, and I am certain that until such a change is made, by which we might hope to get rid of presidential bias and petty jealousy, all those attempts at economy and military reform which issue from this Council, must prove to have been made in vain, and to be a disappointment to your Excellency. There can be no reason for separate military establishments in Madras and Bombay, which might not be equally used as an argument for separate establishments in those territories which make up this great Presidency. We do not see in the Federal States of America [illegible] that Congress pays for separate military organization in each separate State, notwithstanding that the States themselves exercise an immense power of internal government. Well, that seems to be the principle which we should fairly apply to the consideration of kindred circumstances in this country.

It is known to the Council that when I first assumed command, I received instructions from the Secretary of State to attend at my seat in Council as often as possible, having due regard to the call made upon me by my military duties. These instructions were followed by orders to the same effect from His Royal Highness the Field Marshal Commanding in-Chief. Well, I have attempted, more than the majority of my predecessors, to carry out those instructions, and I have been very constant in my attendance at the Council. The attempt has been made to do the military inspection by hurried tours in the autumn and in the spring, when I have been released during my autumnal leave under Government. But at this time, thus thrown to act up to two sets of instructions—namely, with regard to Government, and with regard to the army—there has been more to do than my mind could well bear. I have mentioned this matter, personal as it is to myself, because I think it has an important bearing upon the suggestion which I have ventured to make with regard to the constitution of the army under the Government of India. How these matters should be carried on, so far as my humble opinion goes, I have often placed before Government. I believe—but it is of course only a personal opinion—that we have a true model in the military organization of France, where the Minister of War is the real Commander-in-Chief, and as such is the administrator and commander of the army; but where the executive authority is carried on by lieutenants-general, whatever may be their military rank.

There is one more point, my Lord, to which I invite attention, and that is to the dangerous growth of the non-effective establishments. There is a disagreement in point of detail between Major Hanyngton and Colonel Broome, but the difference of opinion existing between these two very distinguished authorities is really but of very little importance to the public when we consider the matter. With regard to the alarming prospect before us—alarming inasmuch as something must be done to stop the growth of the enormous expenditure of these establishments under the existing regulations—it has been my duty more than once to put my views before Government, showing how, in my humble opinion, some arrangement of the matter might be made. It would not be right for me at this stage—the question being still *sub judice*—to enlarge even upon my own personal opinions in this matter; but at the same time, I would venture to impress upon my honourable friend, who has charge of the finances, that there is hardly any subject which more thoroughly presses upon—I may say more strictly invites—his attention, because we are threatened with a further enormous growth of expenditure for which he would have to make arrangements, or else we might be exposed to the danger of being forced to make reductions of our necessary combatant forces.

My Lord, as one who has passed twenty-five years in this country—who has watched the changes and progress of the army, and of the administration of our military forces—who has had during half that time a certain share of execution in the reforms and changes imposed upon us by Her Majesty's Government, I would venture to say that the army, as now organised, does justice to the care bestowed upon it by your Excellency's Government. I think that that army, at least so far as a careful weighing of this matter can go, I think that that army is in a proper and an efficient state, and that it will always be found, when called upon, to do its duty in a manner which will be satisfactory to the country.

OPINIONS OF THE PRESS.

(*Englishman*, April 4.)

ONE universal feeling of anxiety and distrust has by this time thrilled throughout all India, as though an ox had spoken or a wolf slunk through the Forum, for no graver portent can befal a nation than a succession of financial deficits in a time of profound peace. The situation, too, is aggravated by the evident inability of the Finance Minister to comprehend its true character, or even to deal with the ordinary affairs of his department. A more unsatisfactory Budget than that introduced by Sir Richard Temple on Saturday afternoon can scarcely be imagined. It was not merely the announcement of a deficit, which under all the circumstances of the case is simply disgraceful, that made such a painful impression upon his indignant audience. Could we be quite certain that the worst is now known, that the sum of three quarters of a million truly represents the difference between expenditure and income, and that in one year from this date an equilibrium will be permanently restored, we might be content to hold our peace and refrain from harshly criticising a minister who is suffering, in part, from the errors and shortcomings of his predecessors. Unfortunately, it is only too apparent that there is something disguised if not concealed, that knowledge has been purposely darkened, and the truth but partially revealed. By his own confession, Sir Richard has obtained his present results by an "adjustment" of accounts, a phrase that may cover any amount of financial jugglery and hocus-pocus. His chief care has been to make things as little unpleasant as possible, and clever accountants have been employed to draw out a balance sheet as though it were a brief.

In addition to these "adjustments," various "windfalls" have helped to swell the credit side, and so far lessen the acknowledged deficiency. But such good fortune cannot be expected to recur, nor will incompetence again be screened by what may be called lucky accidents. And in spite of windfalls and adjustments, the income of the past year still falls short of the exzpenditure by £625,594, a sum that may yet be increased when the final accounts are received from home. But, says Sir Richard, the Cash Balances are enormous. On the 31st March they were estimated at not less than 13½ millions sterling, or three millions more than they are likely to be twelve months hence. It is no doubt a very convenient thing for the Government to have such large sums lying in its various treasuries, but we all know that a man may have a large balance at his banker's, and yet be hopelessly insolvent. One thing is quite plain—notwithstanding these wonderful Cash Balances, Government is under the necessity of augmenting the burdens of the people. While the Chancellor of the British Exchequer is only puzzled as to his choice of duties to remit, the Indian Finance Minister complacently tells us that he cannot afford to lighten the taxation, "the salt duties remain as they were, and the export duties on rice are retained intact." The utmost he can do to relieve the present stagnation in the trade is to regulate the import duties upon shawls, galvanized iron, and—lucifer matches. The great Lord Chatham, we have heard, overawed an august assembly disposed to levity, by his terrible enunciation of the word "Sugar," thrice repeated, and we can imagine the paralysing effect of the word "Lucifers" delivered in a like manner by the redoubtable Sir Richard. Happily for the nerves of his hearers, he refrained from putting forth his giant's strength like a giant, and only roared like any sucking dove.

The matter, however, is far too serious to be thus lightly treated. Notwithstanding the large reductions that are to be made in the army and public works expenditure—amounting together to nearly two millions—the anticipated surplus of the current year does not exceed £163,440, a margin far too narrow to inspire any sort of confidence. It is true the revenue arising from opium has been estimated at a million less than it was in the past year, and at the comparatively low price of Rs. 975 the chest, but even that estimate will probably prove too high, owing to the increasing cultivation of the poppy in China. Should this source of revenue fail the Indian Exchequer, what prospect is there of the income-tax being removed, or rather, what guarantee is there that it will not again be augmented? It seems so easy to put on another one per cent., though Sir Richard Temple will find himself grievously mistaken if he fancies that a tax of three per cent. will yield three times as much as one at a third of that rate. The heavier the impost the more will it be evaded, while the general discontent will be quite as great as if it were all actually paid. An apology, however, is due to Sir Richard Temple for describing the tax as amounting to only three per cent. It is in reality 3⅛ per cent., or six pies in the rupee, and Sir Richard particularly pointed to the superiority of Indian finance in that, whereas in England it is reckoned by so many pennies in the pound, in this country it has hitherto been a clear percentage—as if a penny in the pound bore no proportion to a hundred pounds, or as if the inconvenience and disgust of a tax-payer could be affected by the rateage of an impost being called a poundage or a percentage. It is more to the purpose, however, to consider what must be the inevitable result of the extraordinary statement so shamelessly made by the minister who has presumed to undertake the management of the finances of British India. With regard to the year 1868-69, Sir Richard Temple calmly and cooly informed the Council that every estimate of his last year's statement was a gross miscalculation. With reference to the year just closed, he has juggled with his figures, "adjusting" accounts, and treating as revenue the sum received for the capitalization of Holkar's tribute—utterly regardless of the proportionate diminution of the receipts for the present and every future year; but this is what Sir Richard calls a "windfall." With respect to the year now opening before us, he has imposed a burden too heavy to be borne, and which nothing but extreme necessity could ever excuse, nor has he furnished us with any reasonable hope that it will even suffice to cover the deficit, much less that it will be taken off again at an early date.

If we look to Sir Richard's estimates of last spring, and bear in mind that they were wrong to very nearly the extent of three millions sterling, we have no reason to anticipate the fulfilment of his present anticipations. Had he remained at his post throughout the whole year, we should now have been compelled to face a deficit to quite, or very nearly, that amount. Is it yet forgotten how this same minister in expounding his last Budget made a great parade of taking the public into his confidence, and professed to reveal the whole extent of the financial difficulties of India? Did he not then assure us that, although there was undeniably a deficit, it did not exceed one million sterling, while he is now forced to admit that it was actually 2¾ millions, or nearly threefold what he had previously affirmed? And with what cheerful assurance did he not undertake to fill up for ever the hideous chasm called Deficit, if only we would submit for one year to an income-tax of one per cent.? Why, he even promised us a hopeful little surplus of £52,000 odd, by way of a nest egg for subsequent savings. How that vision was rudely dispelled only a few months later, we need not recapitulate. In Sir Richard's absence, it was discovered by Mr. Strachey that instead of a surplus there would be a deficit of well-nigh three millions, which the public was called upon to make good by doubling the income-tax, and by other measures. The Government, however, then distinctly pledged itself not to raise the income-tax above two per cent. under any circumstances, and power to levy even that was taken for only six months. What then are we to think of Sir William Mansfield's statement on Saturday that although he was opposed on principle to a heavy income-tax, he considered the contemplated augmentation as just and expedient, adding a hope and even a belief, that it would not be necessary beyond the current official year? But we cannot believe that a majority of the Council will adopt the views of their two colleagues. Lord Mayo is known to be a courageous, loyal, high-minded nobleman, far too independent in spirit to sacrifice his own convictions for the sake of power and place. We feel assured that he will vote against a measure so disgraceful, so discreditable to any Government, and so fatal to public confidence.

As to Sir Richard's attempt to screen himself behind the authority of Her Majesty's Secretary of State for India, we can hardly trust ourselves to characterize such conduct as it deserves. His Grace delivers himself of a platitude to the effect that deficits should be done away with, and a surplus secured, and upon that Sir Richard considers himself authorised in resorting to a mode of taxation unpopular everywhere, but especially unsuited to India. In what light, then, are we to regard Sir Richard Temple? Is he simply a clerk of Her Majesty's Secretary of State, whose duty it is to register and execute his master's orders? Has he not a higher duty to India? Is it not his real business to guard her interests at every risk and hazard, and to see that her resources are strictly applied for her own benefit? As it is, we look to Lord Mayo and his Council to make a firm stand against the overshadowing rule of the Home Government, to insist upon a reduction of the expenditure in England and upon the regular rendering of accounts, and to oppose the disreputable measure introduced on Saturday by a man who has proved himself to be as incompetent as a financier as he is able and energetic as an administrator.

(*Indian Daily News.*)

THE mere abstract of accounts, and the financial provisions for the year, which we are now enabled to present, will show the public the general scope of the financial measures for the current year, if we may allude to them as measures. They are simply a sort of waiting on Providence with an idea to keeping the powder dry, and minding the lucifer matches. This is supplemented by what many will regard simply as a Confiscation Bill—commonly called the Income-tax—raised to three and one-eighth per cent. But it is found convenient not to call it a percentage rate, but a proportional one of six pies per rupee, as this will be thought a good proportion, and will be rather more than three per cent. We must say that the imposition of such a tax is condemnatory of the financial ability of the Minister and the Council, as indicative of a poverty of resource much to be regretted.

The public have been led to believe that there would be no enhancement of the Income-tax, as they had been half promised that the last increase would be dropped at the end of the year. They were led into a fool's paradise, and have been left there. This is the only effort to improve the revenue and promote commerce, except the regulation of the duty on shawls, galvanised iron, and lucifer matches. Well might the people smile as they heard these statesmanlike proposals. An Income-tax, within such reasonable limits as Sir William Mansfield thought might be imposed [one per cent.], is not a very effective measure in its practical working, though, in the abstract, a properly regulated Income-tax is doubtless the most sound and equitable of fiscal measures. We should have preferred something more statesmanlike; for, making every allowance for difficulties, a more miserable exposition we do not remember, nor one showing such a lamentable incapacity in meeting the requirements of the time.

[The "Indian Daily News" of April 4 republishes the above remarks from an article it issued shortly after the delivery of the Budget; and then proceeds to say—]

The time that has elapsed since the above was issued has been ample to test opinion in the city; and we have heard nothing but confirmations much more strongly expressed of the view we took of the poverty of idea the Budget reveals. . . . . . It will probably be known hereafter as the "Dustoorie budget," equalling *do paisa ek tacca se*; the standard amount exacted by all natives in the ordinary transactions of life. The Income tax has been condemned by some of the most able men of the country, as being inapplicable to the people, and inadequate in its returns to the necessities of the State when levied within such limits as are possibly justifiable. Sir William Mansfield cannot bring his mind to recognise the justice of more than one per cent, which was imposed last year. But in the panic that seized the Government on Mr. Strachey's discovery and exposition of the deficit, an "extraordinary" income-tax was imposed with retrospective effect, and people concurred under a sort of illusion placed before them, that it was to be like a special performance at a Theatre "on this occasion only." The deficit was not removed. But it was anticipated that those who have charge of the finances of the country, would have shown themselves equal to the occasion; that they would have sought to reduce the extraordinary part of the income-tax to the lower level of last year. Instead of this they have shown about as much discrimination as the sailor in the choice of gifts. First he would have all the tobacco in the world; then, second, he would have a "bit more bacca." His third choice puzzled him amidst the riches of the earth. Of course, he wanted what was most agreeable and good in his estimation, and being pressed for his judgment voted once more for "some more bacca." Such seems to have been the course of our financial sailors. They must do something; so they put on an income-tax. Something more is required; and the easiest method is "a bit more" income-tax. Again, something more is required; but the choice is easy "some more income-tax," until the imposition administrative becomes the imposition literal; and that is finance. We know how this is regarded by men competent to judge the question. It is held to be literal confiscation applied to a very limited class. To many it means food and clothing; it means the education, or should we rather not say the ignorance, of children? To others it may mean an invidious wrong, and to *all* a sense of injustice which a Finance Minister or a Government, because it happens to have the power, has no right to inflict. Is the Finance Department so poverty-stricken as regards ideas that it could not adopt and apply some of the many suggestions made from time to time by the public? Many of them doubtless are crude, but there are others which would have well repaid the attention of the Finance Minister had he devoted to them the labours and the efforts, and the mind which his position implies. Apparently, there is a more excellent way. It is much easier in a perplexed choice, to ask for a "little more bacca," which knows he will like than to select rich clothing which he might not desire to wear. Hence we have income tax extraordinary No. 2, on the top of income-tax extraordinary No. 1; and both on the top of income-tax simple at one per cent, which Sir William Mansfield thinks ought not to be exceeded, except perhaps under pressure of the necessity of war.

(*Pioneer*, April 5.)

SIR RICHARD TEMPLE has again been unlucky. A few months ago the "Times," commenting upon his appearance last December, condoled with biting humour upon his disappointments. Everything that the Finance Department had expected to yield an increase of revenue had by that time yielded a decrease; while many items that ought to have shown a decrease, had spitefully shown just the reverse. The stars in their courses had fought against Sir Richard. But not till Saturday was the full extent of his misfortunes made known, and the public will rise from the perusal of his Statement with a feeling of apprehension and a want of confidence, such as has not been awakened in India for many years.

The Budget consists, as usual, of three parts: a review of the actual expenditure and income of the previous year, 1868-69; an account of the current income and expenditure of the year just expired, 1869-70; and an estimate of the income and expenditure for the year we have just entered on, 1870-71. It is difficult to say which of the three sections are the least satisfactory. The misfortunes and disappointments of the Finance Department begin at the beginning of the budget, and continue with undeviating regularity to the end. In the first place, as regards the previous year, 1868-69, Sir Richard Temple's last budget, after many apologies, informed us that there was a deficit of a million sterling. This was bad enough, but Sir Richard Temple was new to the office, and his pleas were accepted on condition that he would sin no more. We now learn that the whole statement was a gigantic miscalculation, and that instead of one million short there was actually a deficit of two and three-quarter millions sterling. For all practical calculations with regard to 1868-69, Sir Richard Temple's budget of last year turns out to have been barely worth the paper on which it was printed.

With regard to the year that has just expired, 1869-70, things are if possible rather worse. Last year's budget assured us that there was to be no more tampering with deficit. We were treated to metaphors about the giant whom Sir Richard was to attack and slay with his own sword and bow. Here was the abyss deficit, and here too was the Quintus Curtius. So the hero put on his best robes and took the leap, in the shape of a one per cent Income-tax, before an admiring audience of ladies. Hereafter there would be no deficit. It was publicly given out that the giant had been strangled and the gulf filled. What then was our surprise to find, six months later, the giant in as full force as ever. The calculations of the preceding March had in this respect also turned out unfortunate. From the accounts now submitted, we gather that instead of a small surplus, as Sir Richard estimated last year, there would have been a deficit of three millions sterling. Fortunately, however, Sir Richard Temple took leave and went home to rest upon his laurels after his combat with the Giant Deficit. During his absence it was discovered that the giant was alive and well, and very unobtrusive but effectual measures were adopted to stay his depredations. The result of these efforts has been to cramp every local Administration during the past six months, if not to permanently impair the efficiency of the Government. Their only excuse was their necessity. The gulf of deficit was still unfilled notwithstanding the gal[illegible]ght's leap, and, at whatever present cost of [illegible] Government had to do its duty. [illegible] consternation as to where the axe [illegible] are now over, and we are glad to [illegible] sufferings of many deserving public [illegible] really borne fruit. Instead of a defic[illegible] three millions, as there would have bee[illegible] Richard been left alone in the cave [illegible] giant, there is only a deficit of half a [illegible] sterling for the year 1869-70 that has just closed.

That there should have been a deficit at all after the sacrifices that have been made to avert it must surely be a matter of regret to the Government. It is distinctly one with regard to which the public has a right to demand explanation. We are sorry to observe that the conclusion which the [illegible] points in an unmistakeable manner to the uncontrolled expenditure of the Secretary of State in England. The Home charges show an increase above the estimates of £872,000, and this sum tallies almost exactly with the actual deficit of the year, viz., £625,590.

But the [illegible] of Sir Richard Temple's misfortunes is artistically reserved for the last section of his speech. This part deals, as we have said, with the income and expenditure for the coming year, 1870-71; and to our cost we find that Sir Richard's slain giant is somehow or other more rampant than ever. After the alleged despatch of the monster by last year's budget, and after all the supplementary retrenchments and burdens of the past six months, we are now informed that without additional taxation there would be a deficit of no less than three millions during the coming year. This, however, is a trifle, for Sir Richard has a remedy ready to his hand. Last year he slew his giant by a one per cent Income-tax. He reported the monster to be dead, and the people have submitted to the temporary impost as the price of his slaughter. But the giant has come to life again, and Sir Richard will slay him for the second time at the small charge of a permanent Income-tax of three and one-eighth per cent.

We suspect, however, that the public will object to so large a price for the head of Sir Richard's monster. A three and an eighth per cent Income-tax in a time of profound peace is a thing as portentous as the giant it is intended to exterminate. On the occasion of the Mutiny, in the great struggle for empire which we passed through, a temporary Income-tax of four per cent was levied. People did not grudge it, for the one surprising fact at that time was that they were alive at all. But a temporary Income-tax [illegible] a high price for food during a famine. Moreover, India had then a Financier in whom every one placed implicit trust. Now there is no war, nor crisis of any sort to justify such a tax, nor is there any reliance in the Financier who imposes it.

For the worst feature of the budget is, that it produces [illegible] one of its [illegible] new Income-tax of three and an eighth per cent will slay the [illegible] the same [illegible] cent last year [illegible] rather the [illegible] Richard prudently abstained from giving reasons. [illegible] are bound to [illegible] to the matter [illegible] We can [illegible] come-tax [illegible] £400,000 [illegible] yield £700,000 [illegible] Richard's [illegible] may be the [illegible] the budget [illegible] we must [illegible] Saturday [illegible] expectation [illegible] we shall find [illegible] cial monster [illegible] Deficit, and [illegible] a permanent [illegible]

Only one [illegible] for notice. A loan of three millions sterling will be opened for Reproductive Public Works, of which one and three quarter millions will be devoted to Irrigation and one and a quarter millions to State Railways. Two millions are to be raised in England, and the remaining million in the Indian Money Market, but from the state of the Cash Balances it is not likely that any of the Indian portion of the loan will be called for till towards the end of the year. We [illegible] wish, for Sir [illegible] own, that the [illegible] were in more [illegible] whole budget [illegible] tion that we [illegible] lations have [illegible] that a man [illegible] local administrator [illegible] some position for which he is really fitted.

Mortuary Returns.—The total number of deaths registered during the week ending Tuesday, 5th April, was 356, being 59 more than in the preceding week, 58 less than the total of the week ending 6th April 1869, and 126 less than the mean of the corresponding period in the previous five years. During the week 60 births were reported in the different districts of the city.

Section or Sub-Section.	Population by Census of 1864.	Small-pox.	Fever.	Cholera.	Nervous System.	Respiratory System.	Digestive System.	Accident & Violence.	Total (including disease not specified here.)	Total of reported births in the week exclusive of Still-born.
Colaba	19,161	1	3	...	1	...	1	...	6	3
Fort, Southern	2,455	...	...	...	...	...	...	...	...	...
Fort, Northern	39,258	3	5	...	...	3	2	1	21	1
Esplanade	7,869	...	1	...	...	...	1	...	2	1
Market	75,402	2	7	...	...	8	...	...	19	6
Mandvee	41,152	...	5	...	2	5	4	...	24	...
Chuckla	41,442	6	9	...	2	4	5	1	32	...
Oomburkharee	63,029	6	14	...	1	4	5	...	35	12
Dongree	60,259	...	4	...	1	2	2	...	13	3
Dhobeetalao	71,795	...	5	...	1	5	2	...	19	4
Phunuswaree	22,529	...	...	...	1	1	3	...	6	...
Bhooleshwur	50,292	1	5	1	...	3	2	...	14	...
Kharatalao	23,454	2	7	...	...	3	...	1	18	14
Koombarwara	23,085	...	8	...	4	3	4	...	22	10
Khetwaree	29,177	...	6	...	1	1	1	...	10	1
Girgaum	21,508	...	5	...	3	3	2	...	16	...
Chaupatee	6,184	...	...	...	...	1	...	...	1	...
Walkeshwur	16,094	...	1	...	1	...	...	...	3	...
Mahaluxmee	9,144	...	...	...	...	...	...	...	...	...
Mazagon	21,784	...	2	...	...	2	1	...	6	...
Tarwaree	9,462	2	5	...	...	1	1	...	12	1
Kamatheepoora	81,678	1	22	...	4	5	2	...	42	1
Parel	7,002	...	4	...	...	...	1	...	5	...
Sewree	5,042	1	2	...	1	...	...	...	4	...
Seo	12,078	...	1	...	...	...	...	...	1	...
Mahim	19,459	...	3	...	...	1	2	...	8	1
Worlee	10,211	...	1	...	...	3	...	...	4	2
Harbour	32,582	...	2	...	...	1	...	...	4	...
Non-Resident and Unknown	...	1	1	...	...	...	...	2	9	...
Bombay	816,562	26	128	1	26	56	41	5	356	60
Mean of the corresponding weeks in the preceding 5 years.		55	237	16	26	50	38	6	482	...

The following statement shows the number of death in the different races or castes:—

Race or Caste.	Small-pox.	Fever.	Cholera.	Nerv. System.	Res. System.	Dig. System.	Accidents and Violence.	Total (inc. dis. not specified here.)	Total Reported Births exclusive of Still-born.
Boodhist—Jain, &c	5	5	...	1	2	3	1	20	...
Brahmin	...	4	...	...	4	3	...	12	...
Lingaet	...	...	...	...	...	...	...	...	...
Bhatia	...	1	...	1	2	...	...	5	...
Hindoo of other Caste	9	55	...	21	27	26	3	163	24
Hindoo out-caste	...	11	...	2	4	1	...	21	1
Mussulman	10	34	1	1	15	5	1	89	23
Parsee	...	8	...	...	1	2	...	18	8
Jew	...	...	...	...	...	...	...	3	...
Native-Christian	...	4	...	...	1	...	...	9	...
Indo-European	...	...	...	...	...	...	...	1	...
European	...	1	...	...	...	...	...	7	3
Negro-African	2	2	...	...	...	1	...	7	...
Chinese	...	...	...	...	...	...	...	...	...
Unknown Races	...	...	...	...	...	...	...	1	...
Total	26	128	1	26	56	41	5	356	60
Corresponding week 1869	92	82	15	34	79	46	4	414	69

SHIPPING AND PASSENGERS.

The s. s. Taptee, Captain DeCosta, sailed yesterday for Cutch, &c., with a general cargo, and the following passengers:—Assistant Surgeon T. Cody (for Bhooj) and one hundred and five deck passengers.

The ship Monarch, Captain Day, arrived yesterday from London with a general cargo. She spoke the ship Malvern, from Sunderland to Bombay, one hundred and thirteen days out, in lat 3-37 N., long. 69-52 E.

MILITARY REDUCTIONS.

In continuation of G. G. O. No. 232, 30th March, the Brigade Command at Ahmednuggur is abolished, and the late Sind Division is constituted a Brigade Command, which will be designated the Sind District. His Excellency the Commander-in-Chief is requested to transfer a Brigadier-General and Brigade-Major to the Sind District.—*Government Gazette.*

THE CONTAGIOUS DISEASES ACT.

His Excellency the Governor of Bombay in Council, with the sanction of the Governor General of India in Council, is pleased, under section 3 of Act XIV. of 1868, to notify that the Indian Contagious Diseases Act of 1868, shall, from and after the 1st May 1870, apply to the city of Bombay. The limits for the city of Bombay shall, for the purposes of this Act, be the municipal limits of the city of Bombay under Act II. of 1865.—*Bombay Government Gazette.*

ADDIS'S SINGLE RAIL TRAMWAY.

We have already mentioned the favour with which the Nagpore merchants look upon Addis's Single Rail Tramway, and we may now state that a company is about to be formed for laying down and working a tramway on Mr. Addis's principle from Nagpore to Kamptee. Mr. Morris, Chief Commissioner of the Central Provinces, has shown the interest he takes in the scheme by guaranteeing to the proposed company an interest of 5 per cent. per annum on the invested capital for a term of ten years, and has also permitted the use of six feet of the existing road for the tramway.

CASE AGAINST A DEPUTY MAGISTRATE

It will be remembered that some time last year, Mr. Cooverjee Cowasjee, late Deputy Collector and Magistrate of Ahmedabad (and now of Tanna), ordered a peon to expel from his court one Chugan, a mookhtear, and that the latter filed a suit to recover damages resulting from the expulsion. The case was heard last week before Mr. Candy, Assistant Judge of Ahmedabad, who, after a thorough investigation of the whole circumstances, gave a decree in favour of the Deputy Magistrate with costs. Mr. Hormusjee Dadabhoy, vakil, appeared for the defendant.

BOMBAY MECHANICS' INSTITUTION.

On Wednesday evening last, the 6th inst., at 8 o'clock, an interesting lecture, the fifth of the present season, was delivered in the Town Hall before a large audience by I. B. Lyon, Esq., lecturer at the Grant Medical College, "on the relation of electricity to other physical forces." By a series of popular experiments the lecturer showed the production of electricity by means of friction as in the electrical machine, by chemical action as in the galvanic battery, by magnetism as in the loadstone, and by heat and light. The generation of the electric spark by the contact of wires positively and negatively electrified was shown, and its application to the exploding of distant charges of gunpowder and gun cotton for blasting purposes. The deflection of the balanced magnetic needle was shown, and its application to the several modifications of the electric telegraph, by which letters were denoted by either motion of needles, lulls, or printed signs or dots on strips of white paper, was pointed out. The causes of shocks being received from the galvanic battery, and of the production of the electric light, were explained, as also some of the more interesting and popular of the relations of electricity to heat, motion, magnetism, and animal life. The lecturer was listened to with interest and attention, and was applauded during his experiments as well as at the close of the lecture.

THE TELEGRAPH.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—Since noon yesterday, the Government Telegraph Office has refused to receive messages for India, on account of pressure of business. Whatever truth there may be in the excuse, is a matter for the authorities to investigate; but all will agree, that it is a most unmitigated nuisance, and to the mercantile world a most serious loss.

The public have a right to insist that prompt measures be instantly adopted, to enable the Telegraph Office to meet the demands made upon it.—I have, &c.,

7th April. Q. R.

HUNGARIAN WINE, &c.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—Will the Austrian Consul be kind enough to say if the following statements, extracted from the letter of the Vienna Correspondent of the *Manchester Examiner*, published in your issue of to-day, are correct?

"White and red wines can be bought in Hungary, the former at 30s., the latter 40s. per 'einer,' that is about fourteen gallons or eighty-four ordinary bottles."

"This (Austrian) beer can be bought at Vienna at from 8s. to 10s. per dozen gallons." A.

7th April.

FORT POLICE COURT.—7th April.

(Before John Connon, Esq.)

A Sea Case.—William Simson, a seaman of the ship Synria, was charged with continued wilful disobedience of lawful commands in refusing to do duty on board the ship, and was sentenced to twelve weeks' rigorous imprisonment.

Drunk and Incapable.—A. McKellip was charged with being drunk and incapable of taking care of himself in the Fort yesterday. He pled guilty, and was fined Rs. 20, or in default of payment of the fine to be imprisoned with hard labour for fourteen days.

THE WILSON TESTIMONIAL.

The following letter was read at a meeting of the University Senate held on April 2:—

"Bombay, 2nd March 1870.

To the Registrar to the University of Bombay, Town Hall, Bombay.

Sir,—I have the honour, on behalf of the committee of management for the subscribers to the Wilson Testimonial Fund, to offer to the University of Bombay the sum of (Rs. 23,500) twenty-three thousand and five hundred rupees in Government 5 per cent. promissory notes, for the endowment of a Philological Lectureship in the University in honour of the Rev. John Wilson, D.D., F.R.S., and present Vice-Chancellor of the University.

The conditions which the committee as representing the general body of subscribers desire to attach to the endowment are the following:—

1. That the Lectureship be called 'The Wilson Philological Lectureship,' in connection with which, in consecutive years, a short series of lectures should be delivered by a competent European or native scholar annually selected for the purpose, on either of the following classes of languages and the literature in which they are embodied:—

1. Sanskrit, and Prakrit languages derived from it.
2. Hebrew and the other Shemitic languages.
3. Latin and Greek.
4. English viewed in connection with Anglo-Saxon and its other sources.

2. That the interest of the fund for this endowment be at the entire disposal of Dr. Wilson during his lifetime, and that the University undertake the duty of receiving the interest, and paying the same to Dr. Wilson, or to his order, at stated half-yearly periods, as the interest becomes due.

These are the only conditions which the committee wish to attach to this endowment, all else being left to the discretion and judgment of the University authorities.

The promissory notes for the amount of this endowment are now deposited for safe custody in the New Bank of Bombay, and on hearing from you of the acceptance of the offer now made on behalf of the subscribers to the Wilson Testimonial Fund, they shall be at once made over to the University.—I have, &c.,

James Douglas, Honorary Secretary."

It was proposed by the Vice-Chancellor, the Honourable Mr. Justice Gibbs, and seconded by Rao Bahadur Dadoba Pandoorung, that the offer of Rs. 23,500 in Government 5 per cent. promissory notes, for the endowment of a Philological Lectureship in honour of the Rev. John Wilson, D.D., F.R.S., late Vice-Chancellor of the University, be accepted with the best thanks of the Senate.—Carried.

THE CHARGE OF CHEATING THE FARMER OF THE TOBACCO DUTIES.

On Wednesday Mr. Nana Morojee commenced the inquiry into the charge of cheating, brought by Cristnarao Ragoba against Narayen Paudoorung. Mr. Peile appeared for the prosecution, and Dr. Dallas for the defence.

The prosecutor in cross-examination on his information deposed—I commenced business as a merchant about nine months ago; previous to that I was a superintendent of one of the wards of the Municipality. I had a capital when I commenced business as a merchant of about Rs. 15,000. I had borrowed it of a friend. I had some jewels worth Rs. 8,000, and have still got some of those jewels. I was cheated, as I have stated above, between the 9th and 12th of November 1869. Until the 3rd January I did not exactly know that I had been cheated, and until that date defendant from time to time made promises to me, and I believed him. On and after 23rd January I placed the matter in the hands of my solicitors, and some correspondence passed between them and the defendant's solicitors. I did not at once take criminal proceedings, not being inclined to take harsh steps. I duly told my solicitors that I had been cheated out of Rs. 7,000. I can't say whether or not in any of my solicitors' letters defendant has been charged with having defrauded me of Rs. 7,000. I myself gave instructions to my solicitors to write letters on my behalf to defendant's solicitors. That letter now shown me is one of them. In that I did not ask him to pay the Rs. 7,000, but to account for it. I see no difference in the two things. It is true I asked him to account for the sum, because I owed and still do owe him a large sum of money. I did not make his acquaintance for any purpose other than is stated in my information. I never borrowed money from him except in connection with the tobacco farm. I am not now indebted to him. I don't know that I owe any money to the firm of Balcrishna Sittaram and Co. Defendant has served me with a notice, with an account annexed, demanding a sum of Rs. 45,000. I believe I got it on 17th March; this is it—it is incorrect. He gives me credit in it for Rs. 7,000. I am not aware that anybody else borrowed or received any money from defendant on my account, or that he paid Purshotum Meghjee Rs. 20,000 on 3rd August last on my account. Purshotum and he paid Rs. 10,000 to Messrs. Jefferson, Campbell, and Co. towards the latter end of October last, that firm having instituted criminal proceedings in the Police Court against me and my partner. I was present when the Rs. 10,000 were paid to Messrs. Jefferson, Campbell, & Co. by a cheque signed by defendant. The amount was made up by means of another cheque signed by Purshotum. The document now shown me is the agreement alluded to in my information as having been passed between my partner Venayek Balcrustna and Crishnanath. The conditions under which I said the latter was bound to supply funds for the quarterly instalments are in the first lines as follow:—"Whereas the said Venayek Balcrustna Chintoba did on the 4th day of October obtain from the Government of Bombay the lease of the tobacco farm for the period of five years from the date aforesaid, under and subject to the terms and conditions therein mentioned, and whereas the said Venayek Balcrustna Chintoba being now in want of Rs. 40,000 for the purpose of paying an instalment to Government on account of the said tobacco farm, and thereby maintaining the said lease obtained from Government, hath requested the said Crishnanath Balcrustna to lend and advance him Rs. 40,000, and which sum the said Venayek Balcrustna Chintoba hereby acknowledges to have received upon the terms and conditions following. Now these presents witness that the said Venayek Balcrustna Chintoba doth hereby agree to take the said Crishnanath Balcrustna into co-partnership with him in his trade or business of tobacco farmer for the said period of five years and to assign to him one-third of his interest in the said trade or business, which he, the said Venayek Balcrustna Chintoba may have had under the lease." Defendant has filed an action against me to recover Rs. 45,000, and I received the summons the day before yesterday. Between June and October last I shipped to Messrs. Jefferson, Campbell, & Co. in England a large quantity of cotton, between 700 and 800 bales. I did not purchase it but defendant purchased it for me. I don't know who paid for them: I cannot swear that defendant did not. I believe about £12 was received by me as an advance. Defendant's firm has accepted for our firm two drafts, one for Rs. 20,000 the other for Rs 10,000, both drawn on the National Bank. Our firm got the money for these and it was paid over to the firm of B. Sittaram and Co., and they paid the drafts. By "margin money" in my information, I mean the difference between purchase price and an advance received from a firm or a bank, but as used generally in the bazaars it means capital to purchase cotton. Defendant stated to me that the cotton was to be had mostly on credit and partly on payment of Rs. 7,000. I consider that paying the collections of the tobacco farm day after day for the cotton was purchasing the cotton on credit. I and my partners were to allow the daily collections to be paid on account of the account. The collections were paid to B. Sittaram and Co. as long as we held the farm. No collections were paid on account of the cotton, because the arrangement was not carried out. Defendant showed me some cotton, and said he had bought it for me. I could not carry out my part of the agreement, because defendant did not carry out his, by paying me the money advanced on the cotton for the payment of the quarterly instalments. At the time of the arrangement Government was making the collections for V. Balcrustna. It was not agreed that the Rs. 7,000 should be paid to the two firms of V. B. Chintoba and Co. and B. Sittaram and Co. It was to be paid only to the former firm. Defendants' firm joined us in executing an indemnity bond to Messrs. Jefferson, Campbell, and Co. That was an indemnity against certain cotton purchased from Purshotum Meghjee and others by defendant for us. It was in respect of this indemnity bond that defendant paid to Messrs. Jefferson, Campbell, and Co. the aforesaid Rs. 10,000 out of our deposit, that is collections of the tobacco duty received and held by him. The document now shown to me is that indemnity bond. The statement in it that the Rs. 7,000 were deposited with V. B. Chintoba and myself and Crishnanath Balcrustna is not correct. An indemnity bond was executed by the two firms of V. B. Chintoba and Balchrishna Sittaram & Co. to Messrs. Jefferson, Campbell, & Co. in respect of certain shipments of cotton purchased by us from Purshotum Meghjee and others, and Rs. 10,000 were deposited on the same account with Messrs. Jefferson, Campbell, & Co. and then Purshotum Meghjee executed an indemnity bond to us and deposited Rs. 7,000 with us, that is our firm, in the shape of bills of lading and other documents.

The case was then further adjourned.

TELEGRAPH LINE REPORTS.

Turkish line partially interrupted beyond Semavah; Russian route right to Europe.

BOMBAY GOVERNMENT TELEGRAPH OFFICE.—7th April, 8 p.m.

Latest dates from United Kingdom—

Via Russia, 6th April, 2-15 p.m., Greenwich time. Time in transit 23 hours 45 minutes.

Via Red Sea, 6th April, 5-52 p.m., Greenwich time. Time in transit 10 hours 22 minutes.

Latest dates from Continent of Europe—

Via Turkey, 5th April, 8-10 p.m., Greenwich time. Time in transit 39 hours 47 minutes.

Via Russia, 6th April, 11-45 a.m., Greenwich time. Time in transit 25 hours 25 minutes.

The time occupied in the transmission of messages to Bombay from 8 p.m. of the 6th to 8 p.m. of the 7th April is as follows:—

To Bombay	Max.	Min.
From Kurrachee	31 12	0 15
" Calcutta	56 47	10 6
" Madras	28 59	14 40

Communication between Bombay and Kurrachee imperfect.

AFFAIRS IN LUSS BEYLA.

We have received startling intelligence from this province. Contrary to our expectations, the portion of the Khan of Khelat's troops who had invaded Luss Beyla, in order to chastise the Jam, have committed serious depredations there. The kaffilas which left that place on the 15th ultimo, and which arrived here a couple of days ago, state that a day previous to their departure, a woman—a resident of Beyla—was killed by means which we must refrain from describing, and another carried away by the Khan's people to Khelat. These acts have engendered bitter and hostile feelings amongst the Jam's subjects, and as Mooroodeen, the Mungul chieftain, was expected to march with his army into Beyla at the time the kaffilas left, a severe conflict must have ensued; and it is reasonable to conjecture that the Khan's people have been cut up. The whole of that province is now in a disturbed state, and the inhabitants earnestly pray for the return of Meer Khan, the Jam.

Now that Sir William Merewether is to proceed to Jacobabad, we trust that he will make Khodabad Khan sensible of the necessity which exists for reconciling matters with his brother-in-law. Disturbances in Luss Beyla must affect our cotton and wool trade considerably; and it is on commercial as well as political grounds that we should wish to see tranquillity restored, on a firm basis, and without delay, as a continuance of this border warfare must divert our frontier trade, and lead it into other channels.—*Sindian,* April 2.

A LATE APPOINTMENT DEFENDED.

A contemporary recently indulged in some emphatic but uncalled for strictures upon the recent promotion of Surgeon-Major Rose to the grade of Deputy Inspector-General of Hospitals. The officer in question has not been passed over by several Surgeon-Majors. It has never, we believe, been the practice of Government to nominate men absent on furlough to acting appointments. Such appointments always are, and obviously must be, filled up by duly qualified men serving in the country. This, however, does not interfere with the claim of an officer known to be qualified to be appointed to a "full vacancy," even though he be absent. Surgeon-Major Rose went from the Straits Settlements to Europe on furlough, and has never been passed over for an acting vacancy, for the simple reason that none has occurred since he returned to India in July last. It is true that an officer nearly three weeks his junior was appointed to a *full* vacancy during Dr. Rose's absence. The reason for this was that, as the major part of Dr. Rose's service had been under the Straits Government, the Medical Department had not at the time that full knowledge of his qualifications and competency which was necessary to his appointment. Exercising, therefore, its power of selection, the officer who was within a few days of the same service as Dr. Rose, and notoriously competent, was appointed by Government. In the meantime, as we hear, minute enquiries having been made of the Straits Government as to the latter officer's qualifications, the Supreme Government was satisfied of his thorough competency for the post, and accordingly installed him on the first occurrence of a vacancy. We can see no scandalous injustice here: on the contrary something very like careful and discriminating justice. It would have been unjust to the public to appoint a man whose competency was not beyond doubt; it would have been unjust to the service to have left the vacancy to the grade unfilled while enquiries were being made; and it would have been unjust to Dr. Rose to have refused his promotion to the first vacancy after his fitness was officially ascertained.—*Pioneer.*

THE LATE CAPTAIN BLAIR.

We feel sure that there can be no one who knew Captain James Blair—and certainly his circle of friends and acquaintances cannot have been a small one—who will not bitterly mourn his loss. As a friend and companion he was universally beloved. Seldom indeed has it been our good fortune to meet with a man possessing so small a capacity for making enemies. As a public servant his memory will be everywhere respected. When the difficulties arose in Tonk which terminated in the deposition of its ruler, Captain Blair was appointed to take charge of its affairs,—a duty which he performed with excellent judgment and tact; and on Captain Walter's obtaining furlough to England in October of last year, he was entrusted with the combined charge of the Bhurtpoor, Ulwar, Kerowlie, and Dholepore States. Any one acquainted with the recent condition of these Dependencies will concede that the management of any one of them might suffice to tax the powers of a single man, and it is not surprising, therefore, that with a conscientiousness which no temptation could shake, and a zeal which no obstacle could baffle, Captain Blair succumbed to the excessive weight of work thrown upon his shoulders. After managing with the utmost ability all the arrangements connected with the reception of H. R. H. the Duke of Edinburgh in Bhurtpore and Ulwar, he returned to the latter State, the internal condition of which had been gradually growing from bad to worse in consequence of the folly and weakness of its ruler; and having done his utmost there, he immediately proceeded to Kerowlie, where an important succession case awaited his decision; intending subsequently to proceed to Dholepore, where also weighty matters needed his consideration. But however willing the spirit, his bodily powers could not bear up against the strain of labour thus thrown upon them, and it was while at Kerowlie that he was first attacked with pneumonia, from which, it appears, he might have recovered, had he permitted himself that perfect cessation from labour and anxiety which his condition demanded. His last official act was the preparation of a very lengthy and able memorandum on the condition of the Ulwar State, which dictated while actually under the influence of a depressing disease, undoubtedly aggravated it, and ultimately caused his death. Thus we have to lament the loss of one whose place it will be difficult to fill, cut off at an early age, (for he was but 29,)—and at a moment when his future career seemed full of hope and promise.—*Pioneer.*

"MULTIS ILLE BONIS FLEBILIS OCCIDIT NULLI FLEBILIOR QUAM MIHI."

A correspondent of the *Homeward Mail*, under the above heading, pays the following well-deserved tribute to the memory of Major-General Lang:—

Sir,—Your paper of 31st ult. contains an excellent obituary notice of Major-General Lang, for which, as one of his many friends, I thank you. In alluding to the esteem in which he was held by the people of Kattywar, you might have added, as showing his unselfish and benevolent nature, that to a request that on his return to England he would sit for, and send out his portrait, to be placed where his native friends might thus be reminded of him, he replied, declining the offer, that they would please him more by devoting the money subscribed for the purpose to the improvement of the educational means of the country. General Lang laboured under the difficulty of having to carry out an impossible policy, viz., that one man should almost alone govern a couple of millions of people, reporting everything that occurred, often to the minutest detail; in short, he had to make his tale of bricks without straw and with insufficient clay. That this policy must end in defeating the very object in view, viz., that there should be no wrong without a remedy, was in vain pointed out to Government by a predecessor. So arrears went on accumulating; aggrieved parties and petitioners by hundreds crowded the political agent's residence till long past nightfall, throwing themselves under his carriage wheels or before his horse when he ventured out for a little fresh air—(I have witnessed this as late as an hour or two after sunset)—and this only led to increased exertions to do the work of a dozen men; in short, naturally of a most healthy constitution, he wore himself out. A few years after his departure from India, the Government of Bombay suddenly awoke to the actual state of affairs. Great changes were made; a large number of assistants given, both European and native; salaries largely increased, and at the same time much less work required. But with all these changes—some good, others questionable—I doubt whether the people and even the very chiefs, who have been allowed more power to misrule their subjects, are now so satisfied with their condition, and the country so free from disturbance, as in the days of William Lang.—Your obedient servant, A. Sojourner.

SAMBHUR SALT.

NOTE BY THE COTTON COMMISSIONER, CENTRAL PROVINCES.

The treaties with the States of Jeypore and Jodhpore, published in the supplement to the *Gazette of India* for 19th ultimo (February) placed the public in possession of the terms upon which Government had taken over the manufacture of salt at Sambhur.

A report has been now received showing the progress made up to the 15th February. Charge of that portion of the lake lying within the joint jurisdiction was not taken over till the 1st of that month.

A rumour had got abroad, and probably been encouraged by interested persons, that the Government of India, on taking over the manufacture, would levy on all purchasers at the time of purchase the full import duty of Rs. 3 per maund. Notwithstanding the efforts of the officers of the Customs department to disabuse the minds of traders and the local subordinates of the native states, the rumour obtained a wide credence and materially stimulated sales during November, December and January. "Demand," writes Mr. Vere, deputy Commissioner of Customs, "of fabulous rates for carriage, 50 per cent. higher than the dearest tariff hitherto known, was unhesitatingly acquiesced in;" and "but that the late murrain had so seriously diminished the number of pack-cattle available for traffic, and that the season of our approaching assumption of charge chanced to coincide with a time when much of the cattle of the country must be kept to agricultural operations, if they and their owners are to be kept alive, there would doubtless have been a still larger export. As it was, owners of camels, residents of the far Punjab, were drawn down to Sambhur by the high rates ruling here."

At first, therefore, the sales on behalf of the British Government were small. The first day no more than 184 maunds found purchasers. But the falsity of the rumour speedily becoming evident, sales grew brisker, and up to the 15th February 59,422 maunds had been sold, out of which 11,855 maunds had been disposed of in one single day. The price fixed upon being 10 annas a maund, this represents a sum of Rs. 37,138. The average daily sales have been 3,961 maunds, or not 300 maunds short of the 4,230 required during an ordinary working season of eight months to bring the year's sales up to the limit of 825,000 maunds within which no royalty is paid. The deliveries hitherto have been all to private traders. Mr. Vere thus describes what is being done: "Production has commenced. We have salt of excellent quality forming rapidly in an extensive area of shallow water, enclosed under our supervision by the local authorities immediately before our assumption of charge; more is being produced in one of the large enclosures ('kyars') which constitute the reserve of brine in seasons when the lake is unusually full, and reclamation of the produce from one of these has commenced. Another of these enclosures is being cleaned out, brine being thrown in as fast as our present means allow, as each compartment is freed of refuse. Reservoirs, whence percolated brine can be obtained for these 'kyars,' are being dug. Salt reclaimed by the local authorities but left *in situ* is being brought into store, and, in short, work in all branches is being pushed on as rapidly as the briefness of our tenure has allowed."

The season promises to be a productive one for the manufacture, and the lake is described as covered by "a vast saline pellicle." The chief difficulties experienced are the scarcity of labour and the *vis inertiæ* of the traders themselves, who seem to expect the British Government to perform for them processes for which they have always hitherto had to hire labour themselves. All vigilance is being used to take advantage of every favourable circumstance of weather, and it is hoped that before the end of the season fifteen or sixteen lakhs of maunds may be stored. The stocks taken over from the native states have not yet been measured, the method of storing being such as to make any speedy and accurate measurement very difficult without an enormous expenditure.

The proceedings reported have been pronounced satisfactory, and approval expressed of Mr. Hume's arrangements, and of the way in which they have been carried out by Mr. Vere, who has throughout received the zealous aid of Major Beynon, political officer at the Jeypore durbar.

THE EASTERN PROVINCE OF TIBET.

Mr. T. T. Cooper's return after a second unsuccessful attempt to open up a road between China proper and India through Bathang, the capital of the eastern province of Tibet, is likely to stop all exploration in that direction for some time to come. In forwarding the narrative of his last journey from Sudiya in Assam to the Tibetan frontier, he thus writes to the Bengal Chamber of Commerce—"I feel sorry to admit that I must also take leave of the great object which, for two years, has been the one sole aim of my travels, for at this point my efforts to open up communication between Sudiya and Bathang must cease; I have no further hope that any individual effort of mine will lead to success. On our side of the Tibetan frontier no obstacles to trade exist that cannot easily be overcome, but on the other side Chinese jealousy still remains the chief barrier to anything like unrestricted trade with the Tibetans, and can only be removed by the action of Government, either at Peking or Lassa."

On a review of all that has been done of late to explore the sealed land between India and China—once a great commercial highway—we are not so despondent. Within the last four years what has been accomplished? A French expedition has passed through the very worst portions of what we may call the southern route, beginning at Saigon and coming out at Shanghai. An English expedition, starting from Bhamo, has reached Momein and would have been welcomed at Talifoo by the Mussulman ruler there, had the south-western corner of China been at peace. This expedition has resulted in the appointment of an English political agent at Bhamo, instructed to influence the Panthay and Shan tribes who are eager for trade and to take advantage of the earliest signs of the return of peace to Yunan. Mr. Cooper himself, in his first journey from the China side, penetrated from the north-east into the Mahomedan ruler's territory two days' journey from Wesee. Like Major Sladen from the Burman side, he was prevented from reaching Talifoo, where he would have been safe, only by bands of marauding soldiers. The Burma and Yunan route is only a question of time. We cannot be so hopeful regarding the northern or Bathang road from Sze-chuen to Assam. But there also not a little has been accomplished on both sides. With a Chinese passport Mr. Cooper penetrated not only to Bathang, 200 miles beyond the western boundaries of China proper, but to a point in advance of that on the road to Lhasa. Foiled in his attempt to reach India either through Lhasa or through Eastern Tibet to Assam, he has now proved, by attempting to solve the problem from the Indian side, that nothing has to be feared from the Mishmee tribes between Sudiya and the first Tibetan post. The whole difficulty on the northern route he has now reduced to a corner of Eastern Tibet, from Zy-zu to Bathang, which is only eighty miles in breadth. These eighty miles alone now shut off Assam from China and from the tea trade of Tibet; and we are much mistaken if they are long allowed to do so. Major Montgomerie, R.E., will doubtless direct his attention to the subject. Bathang is the centre of the trade routes which lead from Talifoo in the south, Lhasa in the west, Peking in the north, and Sze-chuen on the east. All that is wanted to give the fertile tea districts of northern Assam the command of the markets of Tibet, is the opening of the road from Sudiya now used by the Mishmees. Nor is tea alone in question. English manufactures may use the splendid waters of the Brahmapootra for conveyance to a point within ten days' march of the great commercial highway between China and Tibet. The Mishmees would be as delighted were the trade opened up, as the Shans and Panthays on the Talifoo route from Bhamo. But the Chinese traders and the Tibetan Lamas combine to maintain their monopoly, while by the cruelest oppression they grind the people and prevent the spread of Christianity by the devoted French priests.

Mr. Cooper's journey from Sudiya began on 6th November last and he was absent fifty-four days. His guide was Chowsam, the Khamptee chief whom we employed to take letters of sympathy to the missionaries in Bathang, but who was compelled to return from the first Tibetan outpost. These letters, Mr. Cooper afterwards discovered, had never been forwarded, though the Lamas promised to send them on. Mr. Cooper had two attendants of his own, and, with coolies, the party was eleven strong. At the outset, a difficulty presented itself. The Khamptees were told that if anything happened to the traveller Government would not resent it, and Chowsam felt that this lessened the prestige and security of the party. Mr. Cooper reminded him that the English Government avenged the murder of the priests Crick and Bourie, by sending Lieutenant Eden to capture the Meju Mishmee chief, Kysa, who was guilty, and if this was done for foreigners, what would not be done for a British subject? Mr. Cooper ascribed the rumour to one of those native agents whom we employ to influence the tribes—persons whom in another place he speaks of as alienating the chiefs from us by representing their runaway slaves to be chiefs. At last a start was made up the left bank of the Brahmapootra. Its Tengapawny and Camlang tributaries were crossed, and the Brahmakund, or sacred spring, was reached where several Hindostanee faqueers were found bathing. At this point the scenery is disappointing and the great river is less than 200 yards wide. Anxious that the trade when opened might pass through his district, Chowsam took the party by the more difficult route, the easier lying in the Dogaroo Mishmee country. The ascent was toilsome, food was scarce and the leeches were most troublesome. At the house of Kaysong, chief of the Ngnton clan, a message was received from his brother-in-law, Bowsong, warning the party not to advance further, because since Chowsam's visit a Chinese official had taken the place of the Tibetan and had punished all who had assisted Chowsam. But this was not all. After searching the house to assure himself that there were no listeners, the messenger informed Mr. Cooper that the large population of the Tibetan district of Roemah "were ready to pay their revenue to the Queen if she would only send some sepoys to take care of them; but that they could do nothing for one sahib" unless he came with sepoys. Mr. Cooper adds: "I have no reason for supposing that this message was other then real: when the French missionaries first settled near Bonga in 1867, village after village threw off their Lama religion and became Catholics, but, horrible to say, the people of these villages were butchered together with the noble missionaries who were at the Mission station; and from the complaints the people in Eastern Tibet made to me, I am certain that they would welcome an army of Europeans as their liberators from a state of utter bondage." He replied that the Queen's orders were now that no more land was to be eaten up. On the next day's march the party met two chiefs sent by the Tibetans to stop the traveller, but he was allowed to go on to Bowsong's house, within ten miles of the outpost, only on the promise wrung out of him that he would not attempt to proceed further. When, on New Year's eve, Mr. Cooper reached Bowsong's village, Prun, three Tibetans at once left it for Roemah, the Mandarin's residence, to report his arrival. He was well entertained there for some days, and witnessed the mode of slaughtering bullocks and prisoners of war. The head of the house gives the animal three frightful gashes with his long sword, when the followers cut and hack like demons till the bullock with horrible groans falls from loss of blood, and the women and children, screaming with delight, receive large strips of flesh cut off before life is extinct. It was thus that MM. Crick and Bourie were murdered.

Mr. Cooper's visit has had the best effect on the Meju Mishmees, Bowsong followed him to Sudiya to see Captain Gregory, the Deputy Commissioner, and there declared himself "a Maharanee's man." One old chief Seng-Song, Mr. Cooper describes as by far the finest specimen of a savage that he has ever seen. "Standing over six feet, he is as erect as his own spear shaft, over sixty years of age, courteous, kind and social; in manner free and unreserved, totally void of the childish covetousness natural to the other chiefs, and much more given to cleanliness." Thanks to Major Sladen and Mr. Cooper we may now be said to have established our influence as far as Momein on the Burmese side and as far as the Tibetan border on the Assam side. For the rest we must await the issue of events in Yunan and Eastern Tibet.—*Friend of India.*

HINDOO INHERITANCE.

(*Spectator*, March 12.)

The Government of India has recently had to deal with a very curious phenomenon, a disposition among Hindoos to set aside their own religious law of inheritance, the law upon which their whole society is based, and to adopt one much more nearly in accordance with the ideas of feudal Europe. The Hindoo practice about inheritance has for ages resembled that of modern France, though originally based upon a very different principle, the necessity of providing for the performance of certain religious rites. The shortest and most truthful description of the fundamental law is to say that all property whatsoever inherited by a Hindoo is entailed upon his sons to enable them to perform the *sraddha*, the religious ceremony or series of ceremonies which only a son can perform after his father's death, and wanting which his father's soul may not be happy, or, as some doctors put it, enjoy a certainty of any future state at all. So imperative is this obligation, that it has modified the whole social life of Hindooism. That system is essentially monogamous, but the spiritual necessity of paternity is so strong that the Hindoo whose wife proves childless may take a second or a third. The very basis of the caste system is pride of pedigree, ordinary pride of blood, arising originally, as we would suggest, from pride of colour, and surviving its origin; but so deep is the necessity for the performance of the *sraddha* that adoption has been allowed, and the performance being useless except at the hands of a son, the permission has been pushed to its last logical extent, and the adopted is held to be the legitimate son. He is dead to his blood relations, living only to his adopted kinsmen, towards whom he stands within the prohibited degrees so completely that the imperative rules of the zenana disappear in his favour. He may see his "mother," for instance, as freely as if he were her son. The ceremonial involving expense, it is natural that the property should go to him who performs it, and each son being equally liable and equally qualified, it is natural that it should be equally divided. This principle of equality among sons is to modern European thought quite natural, or even divine; but it is remarkable that it should co-exist with a system of society in which the eldest inherits by custom, though not by law, much of the paternal authority. As a rule, the council of a Hindoo family decides by majorities, but leaves a perfect veto in the hands of the eldest; while in many families, perhaps the majority, both veto and initiative are left there, and he is in all but name the father of the household. So perfect is the unity of family thus produced that, as in France, gifts of property away from the family, though *inter vivos*, are illegal, and there is a right—seldom exerted, however, except in cases of lunacy, and often disputed—of checking wastry.

These are the general principles of Hindoo descent, with which, as Hindoos say, we English have pledged ourselves never to interfere. There is no such pledge, but there is something so like it, the almost uninterrupted precedent of our century of rule—it is not quite uninterrupted, for we exonerated converts from what was in fact the penal operation of the law—that Hindoos resent any innovation as almost a breach of faith between governors and governed. In the lapse of years, however, wealth increased, the religious bond grew lighter, fathers fretted under the absolute equality of children whom they did not equally regard, and a custom grew up of distinguishing between the patrimonial and the self-acquired property. Whatever a man himself made he might himself waste. That became a legal or legal-religious proposition, and it followed that he might give it away, a privilege which a Hindoo father now and again used to enrich a favourite child. The proceeding was never considered quite proper, it was always held to justify bitter remonstrances from the other children; but still it was permitted, and in Bengal Proper received in one work, now quoted as law, "The Dayabhag," a sanction now held to be semi or wholly divine. It is probable, however, that no "will" was ever made, no claim advanced to bind persons by an instrument which begins to operate only after death, that every document now called a will was really a deed of gift. That is Mr. Stephen's opinion, and though Mr. Stephen cannot have become a great Hindoo lawyer all at once, the codes being crusted over with cases and *ex cathedrâ* opinions, he has great Hindoo lawyers and theologians to consult. However that may be, such wills certainly began with our rule, and though pronounced immoral, were allowed by the Pundits on the strength of a few texts—all referring, as Mr. Stephen thinks, to gifts before death—and have been consistently sustained by our Courts. It became an axiom that in Bengal a Hindoo could, for some reason or other, make a will, although he could not do so anywhere else. The privilege was kept in check by the distinction between patrimonial and self-acquired property, by religious opinion, and by extreme dislike to the breaking-up of the family through the litigation which almost invariably followed a grant of property by will. The slow change in manners was not noticed until two or three curious will cases warned the lawyers that in allowing bequests as in Europe, without European restriction, they had allowed two very dangerous principles,—that a man might create a perpetual entail, and that he might order accumulation for an indefinite period. The Hindoo law, interpreted by English judges, allowed wills; but the whole proceeding being Hindoo, the English statutes against accumulation and perpetuity were held not to apply. Neither of these possibilities would do at all. The great landholders of Bengal have already caught up the idea of becoming nobles after the English fashion—they call themselves nobles in all their newspapers—and they might take it into their heads to put entire counties into settlement, at the risk of a century or two of faction-fights between the followers of the tenant in tail and his kinsmen, and many other evils. The Indian Government does not want by its own act to stereotype native society, nor does it, we suspect, wish to see a class of very powerful nobles grow up under the protection of a law of primogeniture. It is difficult enough as it is to manage men like the late Koer Singh, with 70,000 armed tenants, but to manage them if their wealth were never divided would be impossible without revolution. They would be so many Kings. The whole tone, moreover, of modern legislation is against these majorats, the Indian Government tries hard to keep up with the age, and as they have never existed or could exist under the Hindoo system, there was no reason for allowing them to grow. Moreover, it was dangerous to allow the Thellusson idea to gain a hold on the native mind. The Hindoos of Bengal are accumulating immense personalties; like all people who learn history mainly through tradition, they have little regard for time; they firmly believe their system will last for ever, and with their hot imaginations are quite capable of making names for themselves by far-reaching and dangerous wills. Nothing would be less surprising than to hear of a Bengalee with a couple of millions locking it up for a couple of centuries or so in "Company's paper," and so making some descendant possessor of all the Debt and all the railway shares, or ordering the interest to be devoted for a similar term to buy every estate in the market or every house in Calcutta, and so concentrating half of Bengal in his descendants' hands and making freehold impossible. A native line of heirs male charged to do that kind of thing would do it, and live on ten shillings a month for a century or two with perfect contentment and serenity, just as it would undergo any other traditional and honourable penance. There was no knowing what might not be attempted by men whose thoughts are sometimes like Eugène Sue's dreams, and Mr. Stephen accordingly introduced a clause which puts a final term both to accumulations and entails. "No bequest is valid whereby the vesting of the thing bequeathed may be delayed beyond the lifetime of one or more persons living at the testator's decease, and the minority of some person who shall be in existence at the expiration of that period, and to whom if he attains full age, the thing bequeathed is to belong." That means, in practice, that the grandson of the original testator must be absolute proprietor, and prevents either accumulation or settlement for more than say forty years, the Hindoo age of majority being sixteen, and the son very seldom more than twenty-four years younger than the father.

The clause is entirely in consonance with Hindoo religious opinion; but to the evident surprise of Government it was received by a section of the Hindoo community with extreme distaste. The notion that a man protracts his effective life by regulating the disposal of his property long after his death had, Mr. Stephen thinks, got possession of them, and we were on the eve of a mania for grotesque and far-reaching accumulations of capital. The priests, moreover, had a fancy that the law would interfere with their great prerogative, their right to hold property for ever in trust for an idol who cannot die, a right of which they avail themselves to extort enormous legacies, usually, however, burdened with payments to the testator's family as custodians of the temple. Their opposition was so serious that Mr. Stephen, sorely we suspect against his will, gave way, and the inevitable law of mortmain is postponed for a few more years. It is perhaps better that it should be so. The priests never accumulate, always spending every sixpence of accruing income, and their endowments greatly increase the dislike with which they are regarded by the people, dislike which is not yet hostility, but vents itself in the bitter satire and savagely obscene jesting current in England before the Reformation and in Italy now. When the hour arrives they will get sterner measure than a mere law of mortmain would involve; and meanwhile, though very bigoted, they are not unkindly landlords, and as we have said, they seldom hoard.

The whole discussion reveals a society still in the process of formation, blindly groping towards great changes; but controlled by a wise and tolerant caste, which has little interest in the matter, but has the advantage of experience, having passed through it all before. It is not eighty years since Mr. Thellusson's will provoked an Act of Parliament, or a century since we gave up the practice of settling special estates by private Act. We should add that Mr. Stephen's clause is applied only to property held within the jurisdiction of the old Supreme Courts, that is, perhaps half the personalty in the country; but as it was intended to extend it to the interior during the same session, we have treated it as if the extension had already been proposed.

THE EX-ROYAL FAMILY OF SPAIN.

The *Figaro* denies a current report that the differences between the ex-Queen Isabella and her husband Don Francisco have been arranged, or that the legal proceedings instituted by the latter have been withdrawn. The *Figaro* is enabled to assert upon good authority that peace has not been restored between the royal pair, and the ex-King justifies his course by alleging that during the 18 months that the ex-Court of Spain has been in France the Queen has expended not only the income from 25,000,000f. of which she could dispose, but has also got rid of 4,000,000f. of capital. "If that state of things should continue," observes Don Francisco, "in six years' time we shall come to beggary." To this the Queen replies, "At that time our son will be King, and the Grandees of Spain do not haggle about money." The *Gaulois* states that a suit for *separation des biens* has been commenced by the Countess Girgenti—daughter of ex-Queen Isabella—against her husband, who she complains has by his extravagances dissipated the whole of her dowry.

THE "GRAVAMEN" OF A MODERN CHAPERONE.

Much has been written and said concerning the propensities of the "fast" girl of the present day. The phenomenon itself is an unpleasing one, and we would fain hope in its full development not so common as popular description would lead us to suppose. But among the steady and right-minded portion of our female youth in the well-to-do ranks of society we cannot fail to detect the same fundamental impulse at work which, with the ill-trained and vulgar-minded, leads to such undesirable results. A craving for activity, both mental and bodily, is just as remarkable now among the fair sex as the contrary disposition to genteel idleness and ignorant affectation was in the days of Addison. The modern well-bred young lady not only delights in long walks, in riding, skating, and swimming; not only sympathizes eagerly in all the masculine interests of boat-races and athletic sports; but she also seeks to justify her existence by giving herself to the intellectual discipline of stiff lectures and examinations, classical or scientific; and likewise by the moral exercitation of attendance on hospitals and ragged schools. Now the well-bred young lady does what the fast young lady does not: she sacrifices another class of human beings to her otherwise unblameworthy impulses. Throughout her career she must needs be followed by a faithful but unsympathetic shadow. It is not right for her, nor is it her wish, to encounter the eyes of the world unattended by an official guardian. And truly the chaperone now-a-days has a hard life of it. What cares she, who has left education long behind, for Professor Seeley and the Roman poets, or for Professor Huxley and the protoplasm? And yet to sit and yawn on the benches of the South Kensington lecture-room is less trying than her other calls to duty. The rain may pour, but if athletic sports are the order of the day the youthful damsel will drag her duenna perforce to witness the exploits of the rival runners and vaulters in the Olympic games. The chill fogs and frosts of winter may pierce the elderly marrow, yet the mother or aunt must stand by the brink of a metropolitan pond, smiling a sickly smile as the skates of her lovely charge fly past, beneath a countenance beaming with the glow of exercise. The Easter wind may hustle, yet by earliest dawn the chaperone must don her dark or light-blue ribbons, and away to the river steamer to witness that everlasting boat-race in which, as fated as the chase of the phantom hunter in Dryden's tale, there is no longer even the excitement of uncertainty to make the heart beat in favour of Oxford or Cambridge. Does the approach of summer mend the chaperone's prospects? Picnics, with their discomforts, water parties with their dangers, then abound; or, worst of all, beneath the most scorching rays of a July sun she has to watch the battle-field at Lord's Cricket Ground; till, gasping and faint, she returns home and packs her boxes for her country holiday, in the hope that in the anticipated rural retreat at least the pace will not be quite so fast. There, at all events, hospitals and ragged schools are fewer and farther between. For, in our enumeration of a chaperone's troubles, we have omitted to mention the hours she has to spend in attendance on the praiseworthy efforts of her ward to do good in her generation. On such efforts far be it from us to cast cold water! The sight of human suffering and helpless ignorance is sobering at least, and any exertion to relieve them cannot fail to have good influence on the character, and to afford some moral counterpoise to the hours spent on mere "unreproductive" amusement. Moreover, in such employments as these we think, with some satisfaction, that we discern a substitute for the running after perpetual Church services which formed the "good" side of a fashionable girl's activity some dozen years ago. Still, the experienced, elderly, stiff-limbed chaperone, who has seen the life and death of many superficial enthusiasms, and distrusts universal activity, may be excused for an occasional doubt whether a few stay-at-home mornings spent in humdrum avocations, or in simply digesting a limited number of interests, might not nourish the system more effectually, and be as useful in its ultimate results on the world outside, as all this fervour of nonrest.—*Pall Mall Gazette.*

MORDAUNT v. MORDAUNT, COLE AND JOHNSTONE.

COURT OF PROBATE AND DIVORCE, MARCH 8.

(Before Lord Penzance.)

This case came on to-day, before the Judge-Ordinary in Chambers, upon the adjourned summons to extend the time for filing an answer in the suit until Lady Mordaunt should be of sound mind. It had been arranged between the counsel on both sides that the Court should be asked to make a formal order upon that summons, so that an appeal might at once be presented to the full Court, and the question argued before the full Court on that appeal whether Lady Mordaunt's insanity is a bar to the further prosecution of the suit by the petitioner.

Mr Inderwick (for Sir Charles Mordaunt) and Mr. Searle (for Sir Thomas Moncreiffe, the guardian *ad litem* of Lady Mordaunt) made the application for an order accordingly.

Lord Penzance delivered judgment as follows:—

This is an application to the discretion of the Court in giving further time to the respondent to put in her answer. The application was originally made in the month of May in last year. It was supported, according to the usual practice, by affidavits. These affidavits Sir Charles Mordaunt's advisers required time to answer. The summons was adjourned from time to time to give opportunity for full inquiry as to Lady Mordaunt's true state of health, and at length, in the month of July, several medical men on both sides having made their investigation and formed their opinion, the affidavits on the one side and on the other were completed. Upon these affidavits the matter came before me for a decision of the question whether any and, if any, what further time should be allowed to Lady Mordaunt to put in her answer. I found it impossible to reconcile the contradictions which the affidavits disclosed or to form any satisfactory conclusion whether Lady Mordaunt was really in a disordered state of mind or not; and whether if she was so then she was likely or not to remain so. None of the deponents had been submitted to cross-examination, and many questions required to be put and answered before anything like a reasonable conclusion could be formed. In this state of things the Court having power under the Divorce Act at any stage of the proceedings to direct the truth of any matter of fact to be determined by a jury, the parties on both sides agreed that the question between them should be so tried. It has been so tried, and the result is that the Court must now assume as a fact that Lady Mordaunt from the time the petition was served down to the present time has been in a state of mental incapacity to answer it. It is now contended, on the one side, that this circumstance forms no reason for further delaying Sir Charles' suit; and, on the other, that it forms a permanent bar to it. With the exception of the case of "Bawden v. Bawden" (2 *Swabey and Tristram*, 417), in which Sir C. Cresswell permanently stopped a suit by a husband against an insane wife on the ground of her insanity, these questions are, I believe, entirely new. I think, therefore, the counsel have done right in determining not to argue them in Chambers or even in Court before a single Judge, but to reserve the argument for the full Court. It is for the purpose of formally founding this appeal to the full Court that they ask an order from me to-day. For this purpose it signifies little, perhaps, what the order is which I make; but there is a consideration which has been constantly present to my mind throughout these proceedings, and which has not been hitherto brought into view. It is the possibility that Lady Mordaunt may recover her faculties—say, within a year, although this is, I fear, less likely now than it was in July last, when the question of her mental condition first arose. If the testimony of the medical men at the trial is to be relied upon, persons suffering from puerperal insanity for the most part recover within a year, some within 18 months or two years, and some never. It was, therefore, extremely probable at the outset that the lady, if deranged, would before long cease to be so; and there is some not unreasonable hope of her recovery still. Now, whatever be the case in reference to permanent insanity, whether it ought to bar the suit or not, it may, I think, with some force be argued that until all well-founded expectation or fair hope of the respondent's being able to answer the petition be dispelled, the petitioner ought, for a reasonable time at least, to be forbidden to proceed without that answer. The hardship inflicted on a woman who has been temporarily deranged, and who on returning to her senses should find herself to have been divorced without defence, is incomparably greater than any injury resulting from the delay in getting quit of an alleged adulterous wife which her mental derangement may have enforced upon the husband. The possible cessation of the mental malady materially affects the main question looked at on either side. For if it be assumed as a general proposition that the insanity of the respondent ought not to be a bar to the petitioner's remedy, it would seem still reasonable that his suit should not be pressed during her temporary derangement. On the other hand, if it be declared that a divorce involving the *status* of the respondent ought not to be decreed during that respondent's insanity, it is reasonable that the petition should not be wholly dismissed, but only stayed until the respondent should (if ever) recover. In either view of the case it would seem that some delay must be granted, if the insanity is proved, unless, indeed, it is at the same time proved that, so far as medical experience goes, it is incurable and permanent. The order, then, which I propose to make, is this:—"That no further proceeding be taken in this suit until Lady Mordaunt recovers her mental capacity, the petitioner to apply to the Court whenever he is able to affirm her recovery." In making this order I do not desire to express any opinion until the case has been argued as to the effect which permanent insanity of the respondent might have in permanently staying the petitioner's suit. So far as this order involves that question, I must be taken not as expressing any opinion of my own, but only as following (according to the usual practice) the decided case of "Bawden v. Bawden," leaving the propriety of that decision to be settled by the Court of Appeal. My desire is to make such an order to-day as shall bring all the legal questions which arise upon Lady Mordaunt's mental conditions, such as it has now, after a long and painful inquiry been finally ascertained to be before the full Court for its ultimate decision."

The order was drawn up accordingly.

The order making temporary provision for the custody of Lady Mordaunt pending trial of the issue of insanity was discharged by consent.

NAVAL NEWS.

(*Army and Navy Gazette*, March 12.)

It should be clearly understood that the new scheme of naval retirement does not apply to those officers who, prior to its promulgation, were on the Retired Lists, and that their pay will not in any way be affected thereby. Mr. Childers, in his speech, was quite plain on this point.

We are authorised to inform officers on the Active Lists of the Royal Navy on half pay who may not have received the General Circular respecting Naval Retirement that the same will be forwarded to them on their making either a written or personal application to the Admiralty. No officers on the Reserved Lists are affected by the schemes.

In order to remove all misapprehension from the minds of those interested in the subject, we may state that it is positively decided that Sir Alexander Milne will resign his present command on promotion, so will Vice-Admiral Warren at Sheerness, and that the appointments now held by Rear-Admirals Drummond and Fanshawe and by Captain Cochrane will all be declared vacant as soon as the "re-construction" of the Navy List is completed, which, doubtless, will be effected before the close of this month.

We understand that, owing to Vice-Admiral Collinson having been some years ago employed for a few days on special duty, he will be permitted to remain on the Active List, and Captain Cowper Coles will also escape retirement at present from the fact of his having been borne, for a very short period, on the books of the Excellent as additional captain, in order that he might be in a position to draw full pay while superintending his own experiments. These two cases are not regarded with a favourable eye in professional circles.

The removals from the list of full admirals will not be so numerous, consequent on the introduction of the scheme of retirement, owing to the insertion of clauses in which it is provided that the present three admirals of the fleet are not to be interfered with, and that officers who commanded ships prior to the close of the war in 1815 should be allowed, notwithstanding their advanced age, to remain on the Active List. The only officers, therefore, who will be compulsorily retired are admiral Sir W. J. Hope Johnstone, K.C.B., Henry Eden, the Hon. Sir. F. W. Grey, K.C.B., J. A. Dutize, C. R. D. Bethune, C.B., Lord Edward Russell, C.B., and Sir Robert Smart, K.C.B., K.H.

THE "SPECTATOR'S" NOTES.

(*Spectator*, March 12.)

General Prim has declared in the Cortes that every member of the Government, except Admiral Topete, is opposed to the election of "M. Antoine de Bourbon," the Duc de Montpensier. The Regent's Government appears to have given up the very idea of seeking for a King, and the Government of Spain may be described as limited constitutional elective monarchy tempered by a despotic Mayor of the Palace.

On Wednesday a great Conservative banquet was held in the City, to celebrate the success of the Conservative operations in the registration of electors,—but somehow the great Conservative leaders would not show. Mr. Disraeli was "indisposed," Lord Derby and Lord Salisbury stayed away; and Mr. G. Hardy and Lord George Hamilton had to carry the standard. We have noticed Mr. Hardy's speech elsewhere. The dinner was very animated, and rather a failure.

Mr. Berkeley, the member for Bristol, and persistent advocate for the Ballot, is dead, and three candidates are worrying the constituency on the Liberal side. Mr. Kirkman Hodgson, ex-Governor of the Bank of England, and Mr. Robinson, local magnate, will submit to a test ballot; but Mr. Odger, workman's candidate, will not. If three Liberals, or even two, go to the poll, a Tory will slip in; but what is to be done? The workmen will not yield till the class exclusion is over, and if Mr. Odger goes to the poll alone, half the Liberals will vote for the Tory.

S. Sella, the Italian Minister of Finance, produced his budget on March 10. The budget for 1870 shows a deficiency of £6,440,000, to which must be added £320,000 for "unforeseen expenses," making £6,760,000 as the deficiency of the year. From this we must deduct £2,360,000 which belongs to the Sinking Fund, but may be used by the State, and the real deficiency is £4,400,000, not a very enormous sum, as the revenue does increase. This amount, however, S. Sella proposes to sweep away by reduction to the amount of £1,000,000, an increase of receipt from the grist tax of £400,000, and an increase of taxes to the extent of £3,000,000. That is all well, but what are the taxes to be increased? If skins were taxed, Italians would flay themselves. Why does not S. Sella put the crushing income-tax, which everybody evades, on a sound footing.

Mr. Lowe seems to get along better with his deputations. As explained elsewhere, he quite charmed a malt-tax deputation which visited him on Tuesday, and was so delighted with his benignity that it cheered him; and on the same day he gave another deputation what seems a strong answer about the reduction of the interest allowed to Savings' Banks. He wants to reduce it from 3 to 2½ per cent. The Savings' Banks object, whereupon Mr. Lowe replies that Government has lost by the present practice £3,270,000 in twenty-six years, and wants to know why four-fifths of all workmen are to be taxed in order to give the remaining fifth more interest than the money is worth. Bank capital is worth to the State the interest it receives, because without it the State would have to borrow at 3¼. How does that stand?

A most extraordinary case was heard before the Lord Chief Justice at Chelmsford on Saturday. An unmarried woman named Smart gave birth to a seven months' child in the presence of her mother and Eliza Stark. The child was either strangled with a garter and buried in the garden, or born dead and made into a parcel tied up with a garter, and so buried. In either case Eliza Stark saw the act, and she swore in Court that the grandmother strangled the child, that she herself sat by and saw it done, not only without remonstrance, but with the remark, "Please yourself it is no business of mine." She did not mention the facts till January 12, the reason being that on January 6, Eliza Smart the grandmother, had accused her of improper conduct. The Lord Chief Justice charged strongly for acquittal on the capital charge, believing that the witness had misrepresented the facts out of revenge. If Mrs. Smart had been guilty, she would not have ventured to attack the witness. The jury acquiesced in this view, and acquitted the prisoner of all but concealment of birth. Under that view Eliza Stark is a murderer of the worst kind, but apparently she is not to be tried.

The *Marseillaise* publishes a letter purporting to be from O'Donovan Rossa, in which he states that he is compelled to rest upon his knees and elbows to take his food, is half-starved, deprived of light, and given "chains and a Bible." Once a day for several months he was stripped naked and examined, whether to detect secret correspondence or under a medical order is not stated. "One day I resisted, and then came five officers, who assailed me with blows, and tore off my clothing." Two magistrates, sent to inquire into his treatment, refused to inquire into the prison discipline. He was once confined in a dark cell for forty-eight hours on a charge of idling. When removed to London the day before Christmas, he was deprived of his flannels, and left for months shivering in the cold. There are many more details, and O'Donovan seems especially indignant with the religious instruction, holding that "while people practise the morality and obedience taught by priests, tyrants have nothing to fear." The Fenian seems to have suffered nothing beyond what other convicts suffer, but we confess we wish to see his treatment altered. It is quite just, and often wise, to shoot rebels. It is also just to detain them as "first-class misdemeanants." It is never either just or wise to degrade them.

The Count de Montalembert has been again writing very disrespectfully, not to say almost hysterically, of the Ultramontane party. The count draws a distinction between the Gallicanism which he ridiculed in 1847, and the Gallicanism which he praises now. If we understand him rightly, the Gallicanism he ridiculed in 1847 was the pretension of States to interfere with the Church in purely spiritual matters, and the Gallicanism he praises now is the resistance opposed by a party in the Church itself to the absolutist form of the Church, and to the attempt of the Church to impose its yoke on political societies. We suspect, however, that M. de Montalembert was carried away in 1847 by the political liberalism of Pio Nono on his first accession, and chooses to forget now that that was the exception in Papal history, and not the absolutism to which the Papal See, in conformity with all its traditions, has again returned. The *Tablet* remarks very pertinently that Gregory XVI. put forth in 1834 principles even more anti-liberal than any contained in the Syllabus, calling "liberty of conscience," for instance, an "insanity," and talking of the "liberty of the Press" as something that "could never be sufficiently execrated and detested." The Papacy has never altered in its claims, though it once tried a liberal government for a moment, and so captivated the lively imagination of M. de Montalembert. Has he, indeed, ever been a genuine Catholic?

A certain County Court Judge, Mr. W. H. Cook, Q.C., has been quite a subject of interest this week in Parliament. First, Mr. Eykyn wanted to know whether he was the same Mr. Cook scheduled as a briber at Beverley, which Sir R. Collier said he was, and then whether in that case he was not to be declared under the statute incapable of holding any judicial position,—as to which Sir R. Collier was not certain, as Mr. Cook had had no chance of cross-examining the witnesses. Then Mr. Haviland-Burke suddenly displayed a warm interest in Mr. Cook's conduct as a county court judge, inquiring whether he was justified in committing the foreman of a jury at Norwich for five days' imprisonment for standing up for the right of the jury to give its own verdict when a different verdict had been directed by Mr. Cook. To this the Attorney-General replied that Mr. Cook committed the foreman in question not for anything done in his capacity of juryman, but for expressing an opinion disrespectful to the Bench when the trial was over and he was 'functus officio.' We remember reading the account of the matter at the time in a Norwich paper, and our impression certainly is that the jury was not dismissed and the trial not over when the foreman expressed very temperately his view of the jury's rights and of the judge's very uncourteous aggression on those rights. But however this may be, Mr. Cook, Q.C., is evidently a very imprudent person, both as politician and judge, and will probably give the Attorney-General further trouble in more ways than one.

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Bombay, 6th April 1870.

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On London at 6 months' sight	1/11 3/4
" " 3 "	1/11 9/16
" " on demand	1/11 1/4
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JAMES WINDRAM, Manager.

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A new English-built cab buggy on C. springs, by Silk & Sons.

The property of a Gentleman.

A light curricle, with pole and bar and a spare shaft to convert it into a Dog-cart at pleasure, by Pearce and Countze, Longacre, with two harness saddles.

Just Landed.

A fresh batch of new Malvern dog-carts, painted differently with patent leather dashes, wings to sides, Collins' patent axles and lancewood shafts.

Also,

A fresh batch of double and single English-made Child's Perambulators.

Just landed.

Several pairs of spare circular Glasses for miniature brougham of different sizes.

Few Iron Lifters for greasing Carriages.

Several other new and second hand. Different kinds of carriages to be seen in the other Godown, about 30 yards from the Rooms of the undersigned, on application.

BOMANJEE DOSSABHOY,
Auctioneer and Commission Agent.

Commission Rooms, Esplanade, Bombay,
April 1870.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER, & Co.,

WINE MERCHANTS
TO
HER MAJESTY THE QUEEN
AND
HIS ROYAL HIGHNESS THE PRINCE OF WALES.

ESTABLISHED IN BOMBAY IN THE YEAR 1842,
IN LONDON AND BORDEAUX 1815.

CUTLER, PALMER, & Co. beg to draw attention to the following selection of their well known Wines and Spirits, fresh supplies of which have recently arrived:—

The Finest Dry CHAMPAGNES that can be shipped.
(Our own Brand.)

		Rs.	as.
MAGNUMS, finest dry (Labelled)		74	0
FINEST DRY Sparkling, gold foil	Qts.	36	0
FINEST SPARKLING, silver foil	"	32	0
GOOD SPARKLING, do.	"	27	0

(Also in Pints at Rs. 19-8, Rs. 17-8, and Rs. 14-8.)

SPIRITS.

These are protected by Patent Trade Mark Capsules, and our original Heart-shaped Label.

	Rs.	as.
COGNAC, Old Pale......Black capsule	32	0
COGNAC, Superior Pale...Yellow capsule	28	0
COGNAC, Pale.........White capsule	25	0
OLD JAMAICA RUM	22	0
OLD TOM, GIN, 1st Quality	21	0
GENEVA (1 dozen Flasks in a case)	21	0
IRISH WHISKEY	23	0
SCOTCH WHISKEY	21	0

SHERRIES.

Specially selected for Tropical Consumption.
(Our own Brand.)

	Rs.	as.
WHITE SEAL, an ordinary Dinner Wine	15	0
YELLOW SEAL, Pale and Dry, an excellent Dinner Wine	18	8
BROWN SEAL, very Pale Dry and delicate	22	0
BLUE SEAL, extra Pale Dry and delicate	22	0
GREEN SEAL, full bodied, light gold color, Nutty and Dry	22	0
AMOROSO, very choice, full flavored, soft and Pale	28	0
AMONTILLADO, very choice and superior	32	0
EAST INDIA MADEIRA (one voyage)	33	0

PORTS.
(Our own Brand.)

	Qts. Rs. as.	Pts. Rs. as.
A 1—OLD CRUSTED, choice	36 0	
A 1—GOLD SEAL, an invalid's wine, full and fruity	30 0	
1st Qlty. BLACK SEAL, a Dessert wine, mature	24 8	14 0
2nd " RED SEAL, a good wine	18 0	10 8

BORDEAUX.
(Our own Brand.)

		Qts. Rs. as.	Pts. Rs. as.
CHATEAU MOUTON...Gold capsule	per doz.	30 0	16 0
CHATEAU RAUZAN...Black capsule	"	25 0	14 0
CHATEAU PALMER...Blue capsule	"	22 0	12 0
CHATEAU LAROSE...Yellow capsule	"	18 8	10 8
ST. JULIEN.........Green capsule	"	17 0	10 0
MEDOC (Cantenac)......Red capsule	"	15 8	9 0
MEDOC ....White capsule	"	13 8	
HAUT SAUTERNES......Red capsule	"	22 0	12 0

For particulars of their other Wines, CUTLER, PALMER, & Co. refer their friends and the public to their General Price List.

Orders are executed for not less than 1 dozen quarts or 2 dozen pints of any Wine or Spirit.

DEAN LANE, BOMBAY.

BASS & Co.'s PALE ALE, by CAMERON and SAUNDERS—

In quarts at	Rs. 6 per single dozen.
In pints at	4 "
In Casks containing 4 doz. qts. at	23 per Cask."
In " " 8 doz. pts. at	28 "

BOMBAY BOTTLED BEER—

In quarts at	5 per dozen.
In pints at	3 "

Mr. J. N. begs to draw the attention of Clubs, Regimental Messes and Constituents in the Mofussil to the Beer which has been bottled in his Establishment, under strict supervisions

Medow Street. J. NEUBERG.

THE Undersigned have for SALE at their Godowns the following SHIPMENTS:—

Hennessy's Brandy, one Star	Rs. 21	per dozen.
Ditto two Stars	24	"
Ditto three Stars	29	"
Martell's Brandy, one Star	21	"
Ditto two Stars	24	"
Ditto three Stars	29	"
Begg's Lochnagar Whiskey, in 2 gallon jars, at	17	per jar.
Stewart's Port Wine, a good sound Wine	18	per dozen.
Boord's Old Tom	15	"
Bass Ale, bottled by Stone, Quarts	5-8	"
Ditto Ditto Pints	3-8	"
Stout, bottled by J. M. Borthwick, Quarts	4-8	"
Ditto Ditto Ditto Pints	3-0	"
Ale Ditto Ditto Quarts	4-8	"
Ditto Ditto Ditto Pints	3-0	"

All orders from up-country will have careful attention, and the customary allowances will be made for Cash to wholesale Traders and Messes.

SIR CHARLES FORBES & Co.

Bombay, 28th March 1870.

WINES, &c.

The following successful bottlings of
BURGUNDY

are strongly recommended. Though cheap, they are too good for diluting.

Pommard per doz.	Rs. 18
Baune "	" 16

HOUSEHOLD CLARET
is extending its reputation.

Quarts..........Rs. 9-8 per dozen.

JULES MUMM'S CHAMPAGNE.

The Crown Brand, imported only by the undersigned, is as yet unapproached in the market notwithstanding severe competition.

Quarts..........Rs. 36 Pints..........Rs. 19.

D. S. KEMP & Co.'s BRANDY.

No. 1 Rs. 38 and No. 2 Rs. 25.

SHERRY.

Club Sherry..........Rs. 24

This brand—the only one at present on hand exclusive of Messrs. Kinloch & Co.'s—is mentioned with considerable approval at good tables.

For Messrs. KINLOCH & Co.'s Advertisement see "Times of India."

D. S. KEMP & Co.,
BOMBAY & POONA.

BOUNEVIALLE AND SIBILLE,

WINE AND GENERAL COMMISSION AGENCY,
1 Oak Lane, Fort.

			Rs.
Bordeaux (a sound Breakfast Wine	per doz.	qts	Rs. 8 0
Do	"	qts	" 9 0
Do (old)	"	qts	" 10 8
Do do	"	pts	" 6 0
St. Estephé Medoc (recommended)	"	qts	" 12 8
St. Julien do	"	qts	" 13 0
Do do	"	pts	" 7 8
High Wines from			Rs. 14 to 30 0
Sherries from			" 16 to 24 0

BRANDY.

Hennessy's 3 Stars * * *	per doz.	Rs. 30 0
Do 2 do * *	"	" 25 0
Do 1 do *	"	" 22 0
Martell's	"	" 23 0

CHAMPAGNE.

Champagne Mannel & Co., Rheims, opened by a new system patented	"	qts	" 30 0
Do do do	"	pts	" 16 0
Old Tom (Swaine & Bords)	"	pts	" 16 0
Whisky (Irish)	"	pts	" 15 8
Maraschino	"	pts	" 18 0

BEER.

Bass's Beer, Bottled by Stone	per doz.	qts	Rs. 6 0
Do do do	"	pts	" 4 0
Tennents Beer, 1st quality	"	qts	" 5 0
Do do do	"	pts	" 3 4

PORTER.

Tennent's Porter	per doz.	qts	Rs. 5 0
Do do	"	pts	" 3 4
Vermouth Noilly Prat	"	qts	" 15 0
Do do	"	pts	" 8 4

Bills paid within one month of delivery will be considered as Cash Payment, and we shall allow 2 per cent. discount.

We guarantee the quality of the above Wines, and Spirits and agree to take back any of our Goods not suiting the buyer.

All orders from up-country for Oilman Stores, Tobacco, Cigars (Havannah), Olive Oil, will be promptly attended to.

Price List on Application.

CHARLES TOVEY AND SON'S WINES.

	1 doz. quarts.	2 doz. Pints.
CLARETS.		
Médoc Ordinaire C. T.'s No. 4	15 0	17 0
St. Emilion, C. Tovey's No. 3	20 0	22 0
St. Julien, ditto No. 2C	24 0	26 0
St. Estèphe, ditto No. 2B	30 0	32 0
Margaux, ditto No. 2	36 0	38 0
Charles Tovey's No. 1	40 0	42 0
BORDEAUX—WHITE.		
Haut Sauterne	25 0	27 0
BURGUNDIES—WHITE.		
Pouilly	25 0	27 0
Chablis	30 0	32 0
BURGUNDIES—RED.		
Beaune	30 0	32 0
CHAMPAGNES.		
Ay, Sec	26 0	28 0
Royal Bouzy, Très Sec	33 0	35 0
Extra Dry Sillery Royal	40 0	42 0
Verzenay Imperial	45 0	47 0
(Très Très Sec.)		
Royal Bouzy in HALF PTS., p. case of 4 dozs.	50 0	
Ay, ditto	31 0	
SHERRIES		
Pale Dry Dinner, C. Tovey's No. 3	24 0	
Choice Amontillado	28 0	
Very Soft, Fine, Dry No. 2	32 0	34 0
Very Choice Old Dry No. 1	40 0	42 0
3 Crowns Solera	44 0	46 0
La Perla	50 0	52 0
PORTS.		
Fine Fruity Old, Rich or Dry	30 0	32 0
Choicest Old and Dry	36 0	38 0
SPARKLING MOSELLES.		
Muscat Moselle	36 0	35 0
Die Blume der Moselle	40 0	42 0
SPARKLING HOCK.		
Die Perle des Reins	40 0	42 0
COGNAC BRANDIES.		
Fine Pale, Vintage 1865	20 0	
Charles Tovey's No. 1	32 0	
HOLLAND'S GENEVA.		
Per case of 15 squares, Proof Spirit	26 0	
Per case of 12 squares, Proof Spirit	16 0	
BRITISH SPIRITS.		
Old Tom Gin	18 0	
Pure Unsweetened Gin	18 0	
Finest Irish Whisky	22 0	
Finest Islay ditto, very old	22 0	

OWEN & OKELL, Bombay,
Agents for CHARLES TOVEY & SON.
AGENTS FOR BENGAL.
MESSRS. TURNER, MORRISON & Co., CALCUTTA.

WINES, SPIRITS, BEER, &c.

FOR SALE, at the Godowns of the undersigned, the following WINES, just received ex SAM MENDEL, from Messrs. T. Oakes & Co., of 10 Austin Friars, London. These Wines are largely consumed in the Bengal and Madras Presidencies:—

Pale Dinner Sherry, Bronze Caps, at	Rs. 15 per dozen.
Fine Dry Pale Sherry, Green " "	19 "
Superior Old Pale Sherry, Yellow " "	24 "

LEGGATT & Co.

NOTICES.

BINOCULAR MICROSCOPE,

By SMITH and BECK,

with mechanical stage, rectangular movements, circular movements, and top sliding plate, with spring clip for holding the object.

Rackwork adjustment to draw tubes for regulating the width apart of eye-pieces to suit different observers.

Stand Condenser, Flat and Concave Mirrors with arm for obtaining oblique lights, Parabolic Speculum, Polarising Prisms, Shadbolt's Turn Table for making Cement Cells, Bockett's Microscope Lamp, Dipping Tubes, Zoophyte Trough, Aquatic Box or Animalcule Cage, Stage Forceps, and all necessary apparatus, a large number of Objects and spare Object Glasses, Griffith and Henfrey's Micrographic Dictionary. The Microscope and its Revelations by Dr. Carpenter. The Art of preparing and mounting Microscopic Objects, by Davis.

₊ This is one of the most beautifully finished and complete instruments ever imported into India, it has many extra fittings not above enumerated, and is fitted on a revolving table with glass shade.

SOUNDY AND Co.,
BOMBAY.

CASH PRICE LIST.

SOUNDY & COMPANY,
HUMMUM STREET, BOMBAY,

BEG to call attention to the reduced prices quoted, and which are for CASH ONLY. To prevent unnecessary correspondence a remittance should accompany orders. Illustrated catalogues free by post, on application.

DESPATCH BOXES.

TRAVELLING DESKS, TOURISTS' COMPANIONS, &c. &c.	Rs
The "ALLIANCE" DESPATCH BOX AND WRITING DESK, having three folds or openings, presenting a most convenient slope for writing, and allowing a large space for documents, with the following fittings:—cash book and journal, blotting book, two patent inkstands, a supply of paper and envelopes, ivory rule, paper knife, eraser, penknife, scissors, silver pencil and penholder. In best grained Russia, lined with Morocco, fitted with new patent spring lock, and enclosed in solid leather outer case (size 15½ by 11 by 6½)	108
The "ARMY AND NAVY" DESPATCH BOX, with three folds or openings, fitted with stationery, cutlery, &c., as above, in best Russia, lined with Morocco, new patent spring lock, in solid leather outer case (size 15½ by 11 by 7)	100
The "LADIES" PRESENTATION WRITING OR DESPATCH CASE (size 12 by 9½ by 5), rounded top, covered with green Morocco, gilt Grecian design, lined with satin-wood, sunk handle, long tubular hinges. Mordan's lock and fastenings, all richly gilt and engraved, fitted with best stationery, cutlery, ivory and silver articles, two inkstands, Morocco blotting case, &c.	84
The "UNIVERSITY" DESPATCH BOX, with writing slope, and tray for stationery, highly finished, in best Russia leather, size 16 inches	84
The "GLADSTONE" DESPATCH BOX, size 14 in. by 10 in. by 7 in. high, a convenient and portable Desk, with ample space for envelopes and paper, fitted with inkstands, pen-tray, blotting book, the opening forming a writing slope, lined with Mahogany, covered with best Roan leather, with Sunk handles	40

TOURISTS' COMPANIONS, OR TRAVELLERS' WRITING CASES.

LARGE OCTAVO TOURISTS' CASES, with safety ink, light box, paper and envelopes, and loose blotting book, size 9½ by 6 by 2¼ inches:—

	Rs.
In Turkey Morocco, lined Roan, gilt double-action lock, or in Russia from	18
The STUDENT'S WRITING CASE, octavo, fluted Roan, double-action lock fitted	10
THE ELGIN WRITING CASE Cash price	22
THE ELGIN WRITING CASE, from its compactness, lightness, and comprehensiveness, supersedes the ordinary despatch boxes and desks in travelling. It is so constructed that it can be expanded and contracted at pleasure. The Elgin Writing Case possesses all the advantages of the Despatch Box, being at the same time only one-third its weight and size. For travelling or campaigning has been pronounced "the best Writing Case ever invented."	
TOURISTS' EXPANDING CASE, very compact in arrangement, Russia, lined Roan, with gilt double-action lock	20
TOURISTS' QUARTO CASES, as above, size 11½ by 8½ by 2 inches, in Russia, with gilt double-action locks	36
LADIES' PRESENTATION QUARTO CASES, in Russia, gilt elegant, lined with best French watered silk, gilt handle plates, extra gilt and engraved locks, a superb case for presentation	52
SOLID LEATHER WRITING CASES, FOOLSCAP size, fitted, admirably adapted for Indian use, with double-action lock	30
SOLID LEATHER WRITING CASE, large OCTAVO size, lined French Morocco	21
TRAVELLER'S QARTO WRITING CASE, in French Morocco with lock	10

"AS EASY AS A B C—AS SAMPLE AS 1 2 3."

THE A B C PATENT DESPATCH BOX.

	Rs.
No. 2. 13 inches by 8 inches, and 6¼ inches deep, Japanned Tin, with Lock	24
No. 3. 10 inches by 7½ inches, and 6¼ inches deep, in cloth	8

TRAVELLING or DRESSING BAGS, &c.

For Ladies or for Gentlemen.

Handsomely fitted Bags, fitted with Glass Bottles with Silvered Tops, Comb and Brushes, Cutlery, &c., with abundance of Room for Sundries or Clothes, forming a most complete and convenient Travelling Companion.

First size, best Morocco, 80 Rs.
Large size, best Morocco, 120 Rs.

	Rs.
Neat Hand BAGS or VALISES for Travelling, in strong Grained Leather each from	8
"COURIER" or Travelling Bags with Strap, for Gentlemen each from	8
LEATHER WORK-BASKETS of very elegant form, in best Morocco Leather, lined with Silk, finished in the best style, in three sizes. beautifully fitted. Rs. 26, Rs. 34, and	38
LEATHER WORK BOXES, fitted, covered Morocco, with Embossed border, very pretty	42
The "TATTING" Companion, baloon shape, Morocco and Silk, fitted	12
Very Elegant Ladies' WORK CASES, in bright Grained Morocco, with sunk handle, lined and fitted	36
ELEGANT CASES, fitted with Instruments, Cutlery, &c., for Ladies' use, in Russia leather	18
Ladies' HANDKERCHIEF BOXES, beautifully finished, in Morocco leather, lined with Silk	12
Ladies' GLOVE BOXES, Morocco, with Gilt mounts	14
Ladies' SCENT CASES, Morocco covered, with three bottles, lock, with spring at the back of the lid	18

DESKS, WRITING SETS, and WORK BOXES

An elegant assortment in Walnut-wood, Rose-wood, and Coromandel-wood, plain or inlaid, or richly ornamented with Metal Mounts in new and elegant styles.

	Rs. Rs.
Walnut-wood WRITING DESKS, brass bound, lined with Leather	11 and 16
Walnut Wood ditto, round top, inlaid, 12 and 14 inch	20 and 28
REGENCY DESKS, Walnut, inland with Tulip-wood	18 and 22

SPLENDIDLY ORNAMENTED
ENVELOPE BOXES AND BLOTTERS,
EN SUITE,
Suitable for Presentation, from Rs. 40 to Rs. 120 per set

	Rs. R.
Ladies' WORK BOXES, Walnut-wood, Round top, inlaid with fancy-wood, fitted and lined with Silk	10, 15 and 20
Ladies' WORK BOXES, Flat Top, beautifully inlaid	22 and 26
Ladies' WORK BOXES, Coromandel-wood, gilt "ROPE" pattern, with Wedgwood Ware Medallion centre	
BOOKSLIDES, in solid Walnut, Satin-wood, Amboyna-wood, plain or carved, single or double Slides, each from	5 to 10

THE ROYAL GAME OF BEZIQUE.

	Rs. as.
Two Players—Two Packs of Cards, two enamelled Leather Markers, Guide and Rules by Cavendish, contained in an ornamental Cloth-covered Case, complete	4 0
Three Players—Three Packs of coloured Highlander Cards, three enamelled Leather Markers, Guide and Rules by Cavendish, contained in an ornamental Cloth-covered Case, complete	6 0

SOUNDY AND COMPANY,
HUMMUM STREET.

"IN VINO VERITAS."

GRAPE-WINE COGNAC.

Warranted the PURE and UNADULTERATED PRODUCT
OF THE
BEST GRAPE-WINE
FROM THE
COGNAC DISTRICTS IN FRANCE.

All the GRAPE-WINE BRANDIES here enumerated are warranted to have been BOTTLED at COGNAC; the chance of adulteration by London, Liverpool, or Glasgow bottling, and the possibility of a mixture with Hamburg or Holland alcoholic abominations, are thereby avoided. The importance of having the Grape-Wine Brandies bottled at Cognac cannot be over-rated.

Many kinds of spirits, distilled from carrots, potatoes, beetroot, damaged malt, rice, the residuum of apples and pears, (AFTER THE CIDER OR PERRY HAS BEEN DRAWN OFF,) and various other distillations mixed with the roots of CALAMUS AROMATICU, and sundry chemical flavourings, are sold in India under the names of Brandy, and are in every way injurious to the unoffending consumer.

The Public of India are recommended to adhere to WELL-KNOWN CELEBRATED FRENCH BRANDS, which can be guaranteed as furnishing

PURE GRAPE-WINE BRANDY, without any chance of people being half poisoned by vile compounds specially made up to deceive the purchaser and to secure LARGE AND EXTORTIONATY PROFITS.

SOUNDY & Co., Bombay, can, FOR CASH ONLY supply the following celebrated Brandies at the moderate rates quoted, and are prepared to vouch that all are of

PURE GRAPE-WINE EXTRACTION, and are perfectly free from any extraneous additions whatever.

BEST GRAPE-WINE BRANDIES.
(WARRANTED COGNAC BOTTLED.)

	Per Dozen	Rs.
DENIS MOUNIE'S GRAPE-WINE BRANDY	"	23
EXSHAW'S GRAPE-WINE BRANDY No. 1	"	34
EXSHAW'S GRAPE-WINE BRANDY No. 2	"	23
HENNESSY'S GRAPE-WINE BRANDY	"	23
KLASEREI'S GRAPE-WINE BRANDY (Fine Cognac)	"	22
KLASEREI'S GRAPE-WINE BRANDY (Pale "In vino veritas" Brand)	"	22
* KLASEREI'S GRAPE-WINE BRANDY (Vieux Cognac)	"	36
MARTELL'S GRAPE-WINE BRANDY	"	23
PINET CASTILLON'S GRAPE-WINE BRANDY	"	23
JULES ROBINS'S GRAPE-WINE BRANDY	"	23

* An exceptional product. Originally of the highest flavour and character, its careful preservation in bulk for eighteen years has gradually imparted to it a TONE and SOFTNESS which render it a superb Brandy. For an Invalid, or for any highly organised palate demanding great delicacy of flavour as well as wholesome stimulant, this Brandy cannot be surpassed.

The close uniformity of the prices for these noted, pure, and well-tried brands, will show that PURE GRAPE-WINE BRANDY can be purchased at the moderate rates annexed for cash payment.

To save all unnecessary correspondence, it may be stated that SOUNDY & Co.'s terms ARE STRICTLY FOR CASH. There can be no reason why just and honourable paymasters should be mulcted to make up for the defaults of those who will not or cannot pay, or who require indefinite credit.

NEW INDIAN
SOLID PIANOFORTES

Full Compass, Square, admirable tone, touch, and finish thoroughly secured, manufactured throughout of solid Mahogany From Rs. 575 each.

SYMPATHETIC
GRAND SQUARE PIANOFORTE.
Rs. 850 each.

HARMONIUMS.
From Rs. 110 to Rs. 850 each.

SOUNDY AND Co.,
HUMMUM STREET, BOMBAY.

NOTICES.

H. R. H. the DUKE of EDINBURGH.—

A fine PORTRAIT of H. R. H. the DUKE of EDINBURGH on toned India paper engraved by WILLIAM HOLL, after A. DE SALOME.

The original picture was exhibited in the Royal Academy of London, and was engraved by Royal command; it is the only engraved Portrait of H. R. H. in existence.

We have just received a few copies, and we can positively state that they are the ONLY ones sent to India for sale.

Size of Picture 22 inches by 16 inches. They can be had either framed or unframed.

SOUNDY AND Co.

JERUSALEM TIFFIN AND BILLIARD ROOMS, Corner of Forbes Street and Rampart Row, Fort.

The PROPRIETORS wish to call the attention of the PUBLIC to the above Rooms. A Large, Cool, and Airy Tiffin Room; a Reading Room, with all the Latest News; a splendid Billiard Table; and the only European House in the Fort.

Tiffin at 2 P.M. Chops and Steaks always ready.

N. B.—Wines and Spirits of the best quality. Wanted, one or two Gentlemen as boarders.

DIVAN EXCHANGE, having been newly RE-FITTED and RE-OPENED under European Management, and having engaged a FRENCH COOK specially to prepare Hot Tiffins, Pastry (both French and English), Ices, Sweetmeats and delicacies of all descriptions, is now ready to give its patrons every kind of Refreshment in first class style.

And has also the
FINEST BILLIARD SALOON IN BOMBAY.

No. 5 Apollo Street.

DICKSON & Co.'s AUSTRALASIAN HOTEL, No. 3, FORBES STREET, will be OPEN on the 12th instant. Messrs. D. & Co. have spared no expense to make their Establishment the most comfortable and recherche. Tiffin, Billiard, and Reading Rooms in the Fort. Breakfast and Dinners for large or small parties on the shortest notice. Wines, Spirits and Beer of the best Brands procurable. Hot Tiffins sent to any part of the Fort. Messrs. D. & Co., having had great experience in out-door catering, are prepared to supply on the shortest notice Wedding Breakfasts, Ball Suppers, and Pic Nic Parties.

10th March 1870.

ALEXANDRA HOTEL, MATHERAN.—Mr J. C. PINTO, the Proprietor of the ALEXANDRA HOTEL, begs to announce to the Ladies and Gentlemen that he has resumed the management of the above Hotel, which is so well known for its excellent accommodation. There are besides three separate Bungalows attached to the Hotel which are very commodious for Ladies and Gentlemen. Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

ICES! ICES!! ICES!!!

JEWANJEE'S EXCHANGE.

Messrs. JEEWANJEE & Co. beg to intimate that they have arranged to have Superior ICE CREAMS and WATER ICE always ready at their Tiffin Rooms, at the corner of Meadow Street and Hummum Street, at 4 Annas a Glass

JEWANJEE'S EXCHANGE.

(By JEWANJEE & Co., Proprietors Byculla Hotel)

Messrs. JEWANJEE & Co. beg to intimate that their FIRST CLASS TIFFIN and BILLIARD ROOMS in the commodious premises at the corner of Meadow Street and Hummum Street are open daily, and that Hot-chops, Steaks, and Oysters, &c., &c., are served up in a superior style, at a minute's notice.

The Billiard Room and ordinary Tiffin Room are on the ground floor, and on the first flat there are half a dozen nicely fitted up private rooms for tiffins.

A First class selection of WINES, SPIRITS, and BEER, &c.

JEWANJEE & Co.

THE CHOWK HOTEL, MATHERAN.

Messrs. JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel throughout last season, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on the hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

FOR SALE, at the METAL MART, Boree Bunder, PORTABLE STEAM ENGINES, from 6 to 12 horse power.

These Engines have been specially prepared by Messrs. Clayton & Shuttleworth for the districts, and are adapted for working Pumps, Circular Saw Benches, Mortar Mills, &c., and can be driven either off the fly wheel on one side or off the driving pulley on the other.

The Boilers having been made under careful superintendence, the Engines can be safely worked up to double their nominal horse power.

Prices and further particulars can be had on application.

W. NICOL & Co.

METAL MART, BOREE BUNDER.—JUST LANDED, DOUBLE BARREL LIFT PUMPS, worked by hand, 8 inches bore, 14 inches stroke, on malleable iron wheels, having ball joint where the suction pipe joins the table, and leather hose pipe 6 feet long 5½" diameter for the discharge, with 24 feet malleable iron suction pipe in 4 lengths with flanged joints.

Galvanised Iron Hand Pumps, on tripod stands, with 20 feet of Suction Hose.

One 8 Horse Power Horizontal Steam Pump, by Messrs. Shand and Mason, London, with Boiler and Fittings complete.

One Treble Action Pump, suitable for deep wells, and may be worked by hand or bullock power.

Gwynnes' Centrifugal Pumps, 4, 7, 8, & 10 inch, with 24 feet of Wrought Iron Piping and Bend to each.

One Portable Steam Crane, complete, to lift 5 Tons, by J Taylor & Co., Liverpool.

Two High Pressure Horizontal Steam Engines, each 12 Horse Power nominal, with Boilers and Mountings complete.

Hand Fire Engines, by Messrs. Shand and Mason, London, with Suction and Delivery Hose, complete.

Galvanised Corrugated Sheet Iron, in Sheets 6, 7, and 8 feet long, 16, 18, 20, and 24 Gauge.

Galvanised Iron Ridging and Fixings.

A few Wrought Iron Plate Girders, 33 feet long, 24 inch deep, weighing about 1 cwt. per lineal foot.

Crab Winches, Galvanised Blocks, Chain, Duplex Punches, Cast, Wrought Galvanised Iron and Lead Piping.

Bar, Angle, Tee, Plate and Sheet Iron, Cast, Shear and Blister Steel, Bolts and Nuts; also a quantity of untapped Nuts of izes (Machine made.)

Pickaxes, Hoes, Nails, &c.

A large assortment of Hammers.

Plain Sheet and Perforated Zinc.

Whitworth's Taps and Dies.

Fire Brick and Clay.

Suction and Leather Delivery Hose.

Beams and Scales and Weights.

A few Coal Skips suitable for weighing Coal on board ships.

Estimates given for all description of Ironwork and Machinery on application.

W. NICOL & Co.

18th March 1870.

PRINTING MATERIALS, MACHINERY, and TOOLS for SALE:—

ATHOL PRESS, 19 by 26, with 6 Iron Plates

CARDBOARD CUTTING MACHINE.

PAPER CUTTING MACHINE.

MILLBOARD CUTTING MACHINE.

TREADLE PAGING MACHINE, with 2 sets of figures.

INK TABLE, post folio and foolscap.

LITHOGRAPHIC ROLLERS, inches 11, 12

BRASS RULES, to sizes.

BLUE RULING INK PASTE.

BRASS RULE CUTTER.

WROUGHT IRON CHASES, foolscap.	
Ditto	Demy.
Ditto	Royal, 20 by 26.
Ditto	Post folio, 7 by 15.
Ditto	Quarto, 8 by 10

PICK and LEY BRUSHES.

TREBLE CASES.

ROLLER STOCK and FRAME, Demy.
Do. Do. Foolscap.

BOXWOOD SCRAPERS, inches 10, 12, 14, 18, 24.

FRENCH METAL FURNITURE.

BEST AMERICAN POTASH, in jars of 56 lb. each.

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MR. J. NEUBERG undertakes orders for Machines, Presses, and Materials manufactured by Messrs. Hughes and Kimber, by whom he has been appointed SOLE AGENT for WESTERN INDIA.

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SEWING MACHINES.

The Silent Lock Stitch Sewing Machines, by
WHEELER and WILSON,
with Cover to Lock.
Price Rs. 135—Nett Cash.

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BRITISH INDIAN SUBMARINE TELEGRAPH COMPANY (Limited), in connection with the ANGLO-MEDITERRANEAN TELEGRAPH COMPANY (Limited), the FALMOUTH, GIBRALTAR and MALTA TELEGRAPH COMPANY (Limited), and the MARSEILLES, ALGIERS and MALTA TELEGRAPH COMPANY (Limited).

Direct Submarine Telegraph Communication with EUROPE and AMERICA via RED SEA, EGYPT, and MALTA.

The British Indian Submarine Telegraph between BOMBAY and SUEZ will be OPENED for the Transmission of Messages to ADEN, EGYPT, EUROPE and AMERICA on the 26th March.

THE PUBLIC ARE PARTICULARLY REQUESTED TO INSERT, IN THE PREAMBLE OF EACH MESSAGE, via RED SEA, TO INSURE ITS BEING SENT BY THE SUBMARINE ROUTE. THESE WORDS WILL BE TRANSMITTED FREE OF CHARGE.

Until the opening of the Falmouth, Gibraltar and Malta line, which will be laid in May next, messages for England will be forwarded by the British Indian Submarine Telegraph Company's lines to Alexandria, and thence by the Anglo-Mediterranean Telegraph Company's Cable to Malta and their land lines through Italy

These lines are worked throughout by English Clerks under one Management.

The following Tariff has been arranged for the transmission of Messages from Bombay:—

RATES FOR TELEGRAMS OF TWENTY WORDS

	Rs. a. p.		Rs. a. p.
Aden	15 0 0	Luxemburg	28 0 0
Algeria	28 8 0	Malta	25 4 0
Austria	27 12 0	Norway	29 0 0
Baden	27 4 0	Papal States	26 8 0
Barbary, Tripoli, Bhenghazi	24 0 0	Portugal	30 10 8
Bavaria	27 4 0	Russia, Europe	29 12 0
Belgium	27 12 0	Do on Caucasus	31 0 0
Corfu	27 12 0	Do Asia, West of Tomsk	32 12 0
Denmark	28 0 0	Do Asia, East of Tomsk	36 0 0
Egypt	20 0 0	Servia	28 0 0
France and Corsica	27 12 0	Spain	31 8 0
Germany, North	27 12 0	Sweden	28 12 0
Gibraltar	29 0 0	Switzerland	27 0 0
Greece	28 0 0	Tunis	28 8 0
Great Britain	30 0 0	Turkey, Europe	28 0 0
Hungary	27 12 0	Do Asia, Seaports	29 12 0
Hohenzollern	27 8 0	Do do Inland	31 4 0
Holland	28 8 0	United Principalities	28 0 0
Italy	26 8 0	Wurtemburg	27 8 0
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HALF THE ABOVE RATES FOR EVERY ADDITIONAL TEN WORDS.

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	Rs. a. p.		Rs. a. p.
Alexandria	13 8 0	Great Britain & Ireland	20 0 0
Aden	10 0 0	Malta	17 0 0
Cairo	13 8 0	Suez	13 8 0

Messages for this line will be received at the Government Telegraph Office, but it is necessary that the words "Via Red Sea, should always be written in the preamble.

Message forms or books will be supplied gratis on application to the undersigned.

For further particulars apply to
GEORGE B. STACEY,
Bombay, 28th March 1870. General Superintendent.

NOTICES.

NORTON'S PATENT ABYSSINIAN TUBE WELLS. For Sale by
17th November, 1869. REMINGTON & Co., Agents.

GEORGE NICOLL AND Co.,

BOOT AND SHOE MAKERS,
24, MEADOW STREET, BOMBAY.
1, EAST STREET, POONA.
ELPHINSTONE STREET, KURRACHEE.

GOLD MEDAL, BROACH EXHIBITION.

KEYLESS WATCHES, Gold and Silver, of every description

LEVER HUNTERS, warranted for 2 years. Price Rs. 50.

FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Rs. 25.

FAVRE, LEUBA, & Co.

MARBLE and ALABASTER CLOCKS, a great variety in stock. FAVRE, LEUBA. & Co.

MUSICAL BOXES, from Rs. 10 to Rs. 500.

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JUST RECEIVED an excellent assortment of GOLD KEYLESS REPEATERS, repeating the Hours, Half Hours, Quarters and Minutes.

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DAILY MARKET PRICE CURRENT.

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Opposite the Secretariate,
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BRANCH ESTABLISHMENT,
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Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

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SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

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Hair Brushes.
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Tooth Brushes
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Perfumery.
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Flesh Gloves.
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Eau de Cologne.
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AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay refrence, will receive every care and attention.

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TO EUROPEAN RESIDENTS IN INDIA.

THE SOVEREIGN BOOT
(FOR LADIES)

Made of soft Glove Kid, Channel Soles, Fancy Toes, Pliant Elastic Sides, Military Heels. Made expressly for Tropical Climates.

On the reception of twenty-one shillings stirling, the above will be sent out by pattern post, prepaid to any part of India, a pattern boot remitted to us through the PATTERN POST (costing a few pence) is sufficient guide for size, which is always registered for future use.

Illustrated Catalogues Post free on application.

MARSHALL AND WILLATS,
207 and 208 Oxford Street, London, W.

FRAUD.

On the 27th June, 1866, MOTEEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS of Messrs. CROSSE & BLACKWELL, London, and was sentenced by Mr. Justice Phear to

TWO YEARS' RIGOROUS IMPRISONMENT.

And on the 30th of the same month, for
SELLING SPURIOUS ARTICLES,

bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah, to

TWO YEARS' RIGOROUS IMPRISONMENT.

CAUTION.—Any one SELLING SPURIOUS OILMEN'S STORES, under Crosse & Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully before taking delivery of them. The Genuine Manufactures of Messrs. Crosse & Blackwell may be had from every respectable Dealer in India.

BISHOP'S GRANULAR EFFERVESCENT

CITRATE OF MAGNESIA,
INTRODUCED AND PREPARED BY
ALFRED BISHOP, MANUFACTURING CHEMIST,
17 and 18, Peck's Fields, Mile-end New Town, London.

This perfectly white and delicately clean granulated preparation possesses remarkable effervescent qualities, which far surpasses the ordinary Seidlitz Powder in its cooling, refreshing, and mild aperient properties, as well as in its flavour as a saline draught. It is particularly well adapted for women and young children, on account of its most agreeable flavour and mild effect.

N.B.—The genuine has the name of BISHOP upon the Bottle, also the Name and Trade-Mark upon the Label, and is sold in convenient sizes and secured in so perfect a manner that it may be shipped with safety to any part of the world.

Manufacturer also of Granulated and Effervescent Carbonate of Iron, Citrate of Iron, Citrate of Quinine, Citrate of Quinine and Iron, Carbonate of Lithia in Tubes, Citrate of Lithia, Vichy Salt, Seidlitz Mixture, and all other Granulated Preparations.

In Chancery.—Caution.—Bishop's Granular Effervescent Citrate of Magnesia.—Mr. Bishop, having discovered that the Label which he has used since 1861 was being imitated, recently applied to the Court of Chancery for an Injunction to restrain such imitation. The Injunction was immediately granted, and the Defendant was ordered to pay all Mr. Bishop's Costs and destroy the Labels complained of.

SARSAPARILLA.

WILKINSON'S (late BRIDGE'S) ESSENCE OR FLUID EXTRACT OF RED JAMAICA SARSAPARILLA, prescribed by the Faculty for Purifying the Blood, Debility, Liver Complaints, and freeing the system from the effects of Mercury; exclusively used in India and the Colonies as a prevention to Tropical Diseases.

"Superior preparation that may always be relied upon."—Sir Astley Cooper.

"We are in every respect satisfied with it."—Lancet.

"We recommend your Sarsaparilla as the best."—Medical Review.

Sold in ¼, ½, and pint bottles.

CAUTION.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Addresses, also Trade Mark (W in a diamond).

QUINTESSENCE OF JAMAICA GINGER AND CAMOMILE.

WILKINSON'S preparation of Ginger and Camomile has long been deservedly known as an excellent domestic medicine. It is a most efficient Stomachic Tonic, and the best remedy for Flatulency and disorders arising from impaired digestion.

It is not affected by climate.

No European in India or Tropical Countries should be without it.

Sold in ¼, ½, and ½ pint bottles.

AROMATIC TINCTURE OF QUINODINE.

For the prevention of Fever, Ague, and effects of Malaria.

An unfailing remedy.

It may be mentioned that those who, during the campaign in the Crimea, daily took a small quantity, passed entirely unharmed through the raking fire of Fever and Dysentery that thinned the ranks aroundthem.

Sold in half and quarter-pint bottles.

Prepared only by Thos. Wilkinson, 270, Regent Street, London
BOMBAY:—

Wholesale and Retail Agents, Treacher & Co., Limited, (Medical Hall, Byculla, and Fort), Poonah.

And of all the principal Firms in India and the Colonies.

EUROPEANS IN INDIA.

IMPORTANT NOTICE.

The leading professional men of England recommend the following popular preparations of SAVORY & MOORE, who obtained the Silver Medal at the late Paris Exhibition.

FOR BREAKFAST AND LUNCH.—"PANCREATIC COCOA."—Nutritious, palatable, and indispensable to all suffering from Indigestion, Debility and Pulmonary complaints. Sold in tins of 1 lb. and upwards.

DIGESTION is restored and perfected by the use of "Pancreatine." This valuable natural product properly assimilates every kind of food and precludes nausea. Sold in Bottles as Wine and in powder.

WASTING DISEASES.—Immediate relief and permanent benefit is obtained by using "Pancreatic Emulsion." It is agreeable to the taste, and assimilates all fatty substances, Cod Liver Oil, &c. Sold in Bottles.

CONSUMPTION.—In all cases where Cod Liver Oil is taken the "Pancreatic Emulsion" increases appetite, nutrition, and materially helps the system. Sold in Bottles.

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DIARRHŒA, CHOLERA, &c.—Jeremie's celebrated Sedative and Antispasmodic has never been known to fail in the most desperate cases of Cholera. Sold in Bottles.

FOOD FOR INFANTS.—The Royal Nurseries are supplied with the food prepared by Savory & Moore. It has received the marked approval of eminent medical men for its nutritive and digestive qualities. Sold in tins ready for use.

SAVORY & MOORE,
Chemists to the Queen, H.R.H. the Prince of Wales, the Emperor Napoleon III., the King of the Belgians, &c.,
143, NEW BOND STREET, LONDON,
See Trade Mark on every Bottle and Tin.

Sold by all Chemists, Druggists and Storekeepers throughout the World.

D. NICHOLSON and COMPANY,

SILK, WOOLLEN, AND MANCHESTER WAREHOUSEMEN, COLONIAL AND FOREIGN AGENTS,
50, 51 and 52, St. Paul's Churchyard, London,

Invite the attention of Officers of the Military and Civil Service, and of Families proceeding to or residing in India and China, to the fact that they have had twenty-five years' experience as SHIPPERS of GOODS to those Markets, and that they undertake the execution of Indents and Outfitting Orders on the closest wholesale terms.

N.B.—A Price List of 72 pages (sent post free), containing full particulars of every description of Silks, Woollens, Muslins, Calicoes, Prints, Ladies' Underclothing, Baby Linen, Mantles, Shawls, Men's and Boys' Clothing, Linens, Blankets, Carpets, Hosiery, Gloves, Ribbons, Lace, Haberdashery, Jewellery, &c., &c., and every particular necessary for ordering Goods from D. N. and Co.'s London Warehouse.

Terms—Not less than 50 per cent to accompany Indents and Balance against Bills of Lading.

Contractors for Military and Police Clothing and Accoutrements.

Household Furniture, Pianofortes and other Musical Instruments, Ironmongery, Fire-arms, Cutlery Agricultural Implements, Carriages, Saddlery and Harness, Boots and Shoes, Wines, Ales, Beers, Preserved Provisions, Stationary, Books, Toys, &c., &c., bought in the best Markets, and Shipped at Lowest Export Prices.

Sole Agents for the Wanzer and the Britannia Sewing Machines for the City of London.

Foreign Produce Disposed of for a Commission of 2½ per cent.

Price List can be had of Messrs. WHEATLEY & Co., Bombay; and Messrs. BALMER, LAURIE & Co., Calcutta,

D. NICHOLSON & Co.,
50, 51, & 52, St. Paul's Churchyard, London.
Great saving of Freight via Suez Canal.

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GUARDIAN FIRE & LIFE ASSURANCE COMPANY.—The undersigned are prepared to issue Policies against Fire on the usual terms.

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POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

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The rates of Premium for Fire and Life Insurances will be found as moderate as those of other First Class Offices. Policies are issued under the Life branch of this Company recently established in Bombay, on Civil lives, and Military lives in Civil employ.

For further information and particulars, and for prospectuses, &c., regarding Fire and Life Insurances, apply to

LAWRENCE & Co.,
Bombay, 1st Jan. 1868. Agents in Bombay.

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FIRE RISKS

Of an eligible character are accepted at minimum current rates.

LIFE DEPARTMENT.

The non-participating rates of Premium for European lives resident in India have been very materially reduced, and the undermentioned Agents are authorised to decide upon proposals submitted, to issue Policies, and to settle claims.

The Life Reserve Fund is over NINETY-FOUR LACS OF RUPEES (which is irrespective of and in addition to the paid-up Capital and the Fire Reserve Fund) being about 30 per cent of the sum assured under the Company's Life Policies, and besides this there is the guarantee of a subscribed Capital of not less than FIVE CRORES of RUPEES, coupled with the personal responsibility of a numerous body of wealthy Proprietors.

For detailed Prospectuses, Forms of Proposal. &c., apply to
REMINGTON & Co.,
Agents for the Presidency of Bombay.

THE CHINA and JAPAN MARINE INSURANCE COMPANY.

CAPITAL, 1,500,000 TAELS SHANGHAI SYCEE, IN 3,000 SHARES OF 500 TAELS EACH.

PAID UP CAPITAL, TLS. 300,000, OR TLS. 100 PER SHARE,

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R. W. LITTLE, Esq., of Messrs. Little & Co.
T. PROBST, Esq., of Messrs. Wm. Pustau & Co.
J. B. ROBERTSON, Esq., of Messrs. Bull, Purdon & Co.
J. F. H. TRAUTMANN, Esq., of Messrs. Trautmann & Co.

HEAD OFFICE, SHANGHAI.

SECRETARIES, pro tem—Messrs. TRAUTMANN & Co.

COUNSEL TO THE COMPANY—N. J. HANNEN, Esq., Barrister-at-Law.

LONDON.

COMMITTEE OF THREE DIRECTORS.

AGENTS—Messrs. ROBT. BENSON & Co.

Agents in Hongkong	Messrs. Wm. Pustau & Co.
" Hankow	F. Major, Esq.
" Foochow	Messrs. John Forster & Co.
" Yokohama	Messrs. Aspinall, Cornes & Co.
" Singapore	Messrs. Harrison, Smith & Co.

The Company will commence business probably this month, and due notice will be given thereof hereafter.

The Company will be a permanent one.

The Net Profits will be divided every year as follows: 30 per cent will be returned as Bonus to all Contributors of Business, rateably in proportion to the amount of Net Premia contributed. Interest at the rate of 12 per cent per annum on the paid-up Capital will be paid to the Shareholders, and the Balance of the Net Profits carried to the Reserve Fund.

When the Reserve Fund shall have reached Tls 300,000, the Net Profits will be divided as follows: 30 per cent to all Contributors of Business; 20 per cent to the Reserve Fund; and 50 per cent to the Shareholders.

When the Reserve Fund shall have reached Tls. 500,000, the Net Profits will then be divided as follows: 30 per cent to all Contributors of Business, and 70 per cent to the Shareholders.

The Funds will be in the hands of the Directors, both at Shanghai and London, and also at such places where the business proves large enough to warrant a Committee of Directors.

A limited number of Shares have been reserved for Bombay.

For forms of application for Shares, and copies of the Deed of Settlement, apply to

VOLKART BROTHERS,
Agents for the China & Japan Marine Insurance Company.
Bombay, 5th April 1870.

NORTH BRITISH and MERCANTILE INSURANCE COMPANY of EDINBURGH and LONDON.

ESTABLISHED 1809.

Incorporated by Royal Charter and Special Acts of Parliament.

PRESIDENT:
HIS GRACE THE DUKE OF ROXBURGHE, K.T.
VICE-PRESIDENTS:
HIS GRACE THE DUKE OF SUTHERLAND, K.G.
HIS GRACE THE DUKE OF ABERCORN, K.G.
THE RIGHT HON. LORD LAWRENCE, G.C.B. and K.S.I.

The DIRECTORS beg to intimate that, with the view of carrying on the LIFE BUSINESS of the Company in India, they have resolved upon ESTABLISHING a BRANCH OFFICE in CALCUTTA.

The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.

The President, Vice-Presidents, and Directors are all Shareholders of the Company.

The Security afforded by the Company to meet the obligations under its Life Policies consists of—

1. THE ACCUMULATED FUNDS in the Life and Annuity Departments, specially invested to meet the claims in these departments, amounting as at 31st December 1868 to	£2,112,450	
2 THE PAID-CAPITAL of the Company	250,000	
In addition to which there is the unpaid Capital of	£1,750,000	
3. THE LIFE REVENUE, which for 1868, consisted of—		
Life Premiums	£267,533	
Interest on Funds, &c.	93,210	
		360,748

THE RATES OF PREMIUM are moderate.

NINE-TENTHS OF THE WHOLE PROFITS in the Life Business are divided amongst the assured in the Participating Scale every FIVE YEARS.

THE NEXT DIVISION OF PROFITS WILL BE MADE AS AT 31ST DECEMBER 1870.

ALL POLICIES ON THE PARTICIPATING SCALE OPENED ON OR BEFORE THAT DATE WILL SHARE IN THE FUND THEN TO BE DIVIDED, WHICH WILL CONSIST OF THE PROFITS MADE DURING THE PREVIOUS FIVE YEARS.

The following Gentlemen have been appointed, with all the usual powers, as a Local Board of Directors, viz.:

H. M. Aitken, Esq, of Messrs. John Elliott & Co., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
S. E. Collis, Esq., of Messrs. Stack, Collis, and Mirfield.
John F. Ogilvy, Esq., of Messrs. Gillanders, Arbuthnot & Co. Merchant.
Edward Palmer, Esq., Chairman of the Board of Agency, East Indian Railway Company.

MEDICAL OFFICER, Dr C Palmer, 6, Middleton Street.
LAW AGENTS, Messrs. Stack, Collis and Mirfield.

W. B. WALLS, MANAGER.

Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information, may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta, or from

W NICOL & Co.,
Agents for the Company in Bombay
Bombay, 29th March 1870.

SALE BY AUCTION.

RUSTOMJEE PESTONJEE,

No. 19, MEADOW STREET.

SALE of LANDED PROPERTY at MAHIM by PUBLIC AUCTION.

By order of the Administrator General.

Rustomjee Pestonjee will sell by public auction, on Monday, the 25th instant, at 4 o'clock P.M. on the premises, all that Oart called Mautwady of cocoanut plantation and other trees standing thereon, situate at Mahim near the Gopitalao, containing by admeasurement 5,917 1/3 square yards and bounded as follows:—That is to say, on or towards the north by Public Street, on or towards the south by a Oart of Shaw Cullandass Bhugwandass, on or towards the east by public street, and on or towards the west by Gopee Tank, subject to the pension and tax under No. 475 and survey No. 195. The property belonging to the Estate of the late Samat Kessa, deceased.

The condition of sale and other particulars will be made known at the time of sale.

RUSTOMJEE PESTONJEE, Auctioneer.

Bombay, 8th April 1870.

MEHRJEE, JOHNSTON & Co.,

No. 25, Apollo Street.

AUCTION SALE of admitted claim of Rs. 1,50,750 against the Estate of B. H. Cama.

On Monday, the 11th day of April 1870, Messrs. Mehrjee, Johnston and Co. will submit to sale by public auction, at their sale room, No. 25, Apollo Street, at 3 P.M., by order of the Liquidators of the Broker's Loan Discount and Banking Company, Limited, (in Liquidation) the admitted claim of Rs. 1,50,750 against the estate of B. H. Cama.

Condition of Sale.—A deposit of 25 per cent. will be taken on the purchase and the balance within 3 days and the purchaser to get the assignment at his own expense.

AUCTION SALE of a small trial consignment of fresh oilmanstores, &c., from the oldest manufactory of Messrs. Wyatt and Co. of London. Established in 1836.

On Wednesday, the 13th April 1870, at 2 P.M., Messrs. Mehrjee, Johnstone and Co. are favoured with instruction to submit to sale by public auction, at their sale room, No. 25, Apollo Street, an invoice of the fresh and excellent stock of oilmanstores, &c., (being a trial consignment of the above oldest House of Messrs. Wyat and Co., established in 1836, and now having resumed their connection with Bombay, the consignment received ex Dilharee, consisting of assorted pickles, salad oil in quarts, pint and ½ pint, ½ pint hair oil, malt vinegar in quarts, assorted jams in tins, assorted tart fruit in bottles, jellies, ½ pints French capers and olives, citrate of magnesia, ½ lb. bottles Durham mustard, raspberry vinegar in pints, crystal vinegar in quarts, flavouring essence, assorted ½ oz. bottles, essence of lemon, fresh salmon, table salt, &c., &c., &c.

M. J. and Co. strongly recommend private families to give a fair trial to the above consignment which they hope will give them satisfaction and induce them to order out further stock in future for their own use.

The above stores will be sold in small lots to suit the convenience of all purchasers.

Bombay, 8th April 1870. MEHRJEE, JOHNSTON & Co.

SALES BY AUCTION.

CRAWFORD and COMPANY.

8, MARINE STREET, BOMBAY.

SALE OF PLATED WARE, CUTLERY AND FANCY GOODS,
To Close an Account.

This day, Friday, the 8th instant, at 1 P.M., Messrs Crawford and Co., will sell by public auction, at their rooms:—

An invoice of plated ware, cutlery and fancy goods just landed consisting of electro-plated curry dishes, dish covers, cruet frames, butter pots, tea and coffee services, fish knives in mahogany cases, dessert knives, best ivory handle table and dessert knives, carvers, pocket penknives and hanging glasses.

USUAL AUCTION SALE.

On Monday, the 11th instant, Messrs. Crawford and Co. will sell by public auction, at their rooms, the following:—

7 bales grey shirtings
3 ditto ditto madapollams
4 ditto ditto T cloths
5 cases T red prints
3 ditto white dorias
2 ditto T red scarfs
3 ditto madder prints

On account and risk of Hemraz Heerjee—

J A—G—115 —1 case white lappets, 10 by 39—150 pieces
A—J D—131-132—2 ditto ditto 10 by 39—357 ditto

On account and risk of the first purchaser Noorally Abdoolally—25 reams coloured note papers.

On account and risk of the first purchaser Essoofally Ebramjee—

125 dozens blank copy books picture covers.

On account and risk of the indentor and purchaser Hora Abdoolally Saduckally—

4 cases octagon cast steel bars, 1½, 1¼, 1⅛, 1⅛, ⅞, and ¾ inch.

AT 2 P.M.

Dog-cart Arab horse and harness with stable geer complete.

EXTENSIVE SALE OF PRINTED GOODS, &c.

On Wednesday, the 13th instant, sale commencing at 2 P.M., Messrs. Crawford and Co. will sell by public auction, under instructions from Messrs. W. and A. Graham and Co. in their godown in Graham's Buildings.

A quantity of 7/8 and 9/8 prints and gopa cloth and printed and wooven handkerchieves and Arabic loonghies and Muscat scarfs of various sizes and descriptions.

SALE OF LANDED PROPERTIES AT MAHIM.

On Wednesday the 13th instant, at 3 P.M., on their respective premises, Messrs. Crawford & Co. will sell by public auction, by order of Goolba Tara Natha Oka, Ujba Rhoosal and Jaitha Desa, on account of Sudanund Gunpat Bhundaree Bal Bapoo, Rughonath Ramchunder, and Muthoorabai wife of Bhavoo Anunta Poy.

LOT 1.

All that piece of ground or oart of cocoanuts called Mulwaddy and other trees and plantation thereon standing and growing, containing two wheels situate at Mahim wood fronting the public road called the Auggor Road on the west side thereof, admeasuring 7000 square yards or thereabouts, registered under No. 244, and Tax under No. 85, bounded on the east by the oart of Rowjee Purbhoo, on the west by the Augger Road, on the north by the public passage, on the south by the oart called D'Muddootee.

LOT 2.

All that piece of ground or oart of cocoanut and other trees and plantation standing and growing thereon, situate at Mahim wood, containing two wheels, commonly called Muddaotee, admeasuring 12,427 square yards or thereabouts, registered under No. 244, bounded on the east by the property of Rowjee Purbhoo, on the west by the Auggor Road, on the north by the oart called Mullwadee, and on the south by the public passage.

LOT 3.

All that piece of ground or oart called Awul Bhat with trees and plantation standing or growing thereon, situate at Mahim wood, registered under No. 638, containing two wheels, admeasuring 7,500 square yards or thereabouts, bounded on the east by public road, on the west by the property of Bhugwan Bhicun, on the north by the property of Mr. Lyon Seals, and on the south by the property of Balla Rowjee.

LOT 4.

On Thursday, the 14th instant, at 4 P.M., on the premises, all that piece of ground or oart of cocoanut called Kharicha Bhat and other trees and plantation thereon standing and growing containing 2 wheels situate at Mahim Wood, admeasuring 8,000 square yards or thereabouts, assessed for Pension and Tax under No. 643, bounded on the east by the bhatty fields, on the west by the public road, on the north by a passage or serventie between this oart and the oart of Francisco De Cruseze, and on the south by the oart of Rungojee Purbhoo.

SALE OF VALUABLE LAND AND BUNGALOW IN LOVE LANE, MAZAGON.

On Monday, the 18th instant, at 4 P.M. Messrs. Crawford and Co. will submit to public auction on the premises, all that valuable property situate in Love Lane, Mazagon, close to the premises occupied by H. H. Aga Khan, consisting of 6,522 square yards or thereabouts of excellent land planted with valuable fruit trees together with the spacious mansion erected thereon two stories high very conveniently planned for the accommodation of its occupants with ample outhouses for servants, gardeners, horses, carriages, &c., all which said property is bounded as follows:—that is to say, on or towards the east partly by the said Love Lane and partly by property now or late of Shah Veerjee Nursey, on or towards the west by property now or late of Kursondass Runchordass, on or towards the north by the said Love Lane, and on and towards the south partly by property now or late of Cursetjee Jamsetjee Furdonjee and partly by the property of Veerjee Nursey, all which property is assessed under No. 5, and entered in the books of the Collector of Land Revenue under No. 30.

This property would be a most suitable residence for a Rajah or native chief having ample accommodation in all respects. The gardens are tastefully laid out, and while they form an attraction to the eye are a source of no small revenue. There are two magnificent built wells, which afford an ample supply of water for the irrigation of the property. The surrounding residences are those of H. H. Aga Khan, the Hon'ble A. D. Sassoon, Hajee Esa ali Hubib and others, and there can be little doubt that land in this vicinity will in time be anxiously sought after and will with difficulty obtained.

FOR SALE ON COMMISSION.

An English-built neat light mail Phaeton nearly new, with a powerful showy bay Arab 6 years old free from vice, with a set of nearly new plated harness, a very attractive and respectable turn out can be seen at 2 hours' notice.

TO LET.—Two airy and commodious ROOMS on the upper floor of No. 3 Marine Street, very suitable for offices near the Custom House, Elphinstone Circle and most of the public offices.

WANTED to purchase a light English-built new or nearly new Landeau, adapted for 1 horse.

Bombay, 7th April 1870. CRAWFORD & Co.

BENNETT and COMPANY,

No. 5, Forbes Street.

WEEKLY SALE.

On Saturday, the 9th instant, Messrs. Bennett and Co. will sell by public auction, at their rooms, a large quantity of grey and coloured piece goods, such as grey shirtings, T cloths, madapollams, jaconets, &c

6 bales grey shirtings, 8½ lbs
3 ditto ditto 7 lbs

AT 1 P.M.

1 office shigram
1 buggy with horse and harness
1 English-built dog-cart
1 bay horse

AUCTION SALE of handsome household furniture, a splendid piano by J. G. Doring & Co., an English-built dog-cart with Australian mare, &c., at Storm Hall, Mazagon.

This day Friday, the 8th instant, Messrs. Bennett & Co. are instructed to sell by public auction, at his residence, at the abovementioned place, the handsome household furniture, piano, carriage, horse, &c., the property of T. A. Bulkley, Esq. The same comprises richly carved seasoned blackwood furniture, such as round dining table for 12 persons, sets of camp table in 2 and 3 pieces, sideboard, circular, pier, & oblong tables, easy and drawing-room chairs, conversation couches, square ottoman, ornament stands, whatnots, a first-rate full-toned mahogany square piano by J. G. Doring & Co., piano stools, first-rate engravings in gilt frames, a bagatelle table on stand, four-post bedstead, camp cots, reclining couches, dressing and washing tables, toilet and cheval glasses, dispense articles, &c.

AT 2 P.M.

An English-built dog-cart with Australian mare and harness.

No Catalogues and the property is now on view.

AUCTION SALE of COTTON at G. I. P. RAILWAY STATION, BOREE BUNDER.

This day Friday, the 8th instant, at 3 P.M., Messrs. Bennett and Co. are instructed to sell by public auction, at the above-mentioned place.

20 candies of cotton

AUCTION SALE of Railway plants, just received from England, and not required by the owners.

On Saturday, the 9th instant, Messrs. Bennett and Co. are instructed to sell by public auction, in a godown of Razbhoy Esmalljee's Manufactory of coir rope. Upper Duncan Road, Gate No. 23, the following twenty sets of extra strong Contractors Railway trolly wheels, 1 ft. 9 inch in diameter with cast naves and wrought spokes, wrought axles 2¼ inch in diameter, for 5 feet 6 inch gauze and pedestals and bolts complete, made by the beverly iron and waggon company.

The above are calculated to carry a load of five tons per trolly and may be inspected.

AUCTION SALE of very valuable and handsome English walnutwood and richly open carved blackwood household furniture, best plated handsome rich cut glass and porcelainware, a first-class mahogany grand square piano by Collard and Collard, a magnificent English-built open-carriage by Silk and Sons, a handsome ditto double-seated brougham by ditto, a ditto ditto 3 wheel victoria panel pleasure ground chair by Ward, (all made to order), horses, choice plants, books, &c., at Breach Candy.

On Monday the 11th, and Tuesday the 12th instant, Messrs. Bennett and Co. are instructed to sell by public auction, at his residence, at the abovementioned place, the very valuable and handsome household furniture, plated, glass, and porcelainware, piano, carriages, horses, &c., the property of Hon'ble SIR RICHARD COUCH, KNIGHT, the same comprises, a handsome set of rich cut glassware, very handsome pink and gold and blue and gilt best dinner services, richly painted and gilt dessert, tea and breakfast ditto, best plated ware such as a set of dish covers containing 4 hotwater and vegetable dishes, soup tureen with cover, cruet, pickle, and egg stands, bread basket, tea set, a handsome vine leaf pattern epergne with cut dish tea tray, a set of spoons and forks for 12 persons, best plated dessert knives and forks with mother o'pearl handles in cases for 18 persons, best cutlery by Harrison Brothers and Howson, &c., handsomely carved seasoned blackwood furniture, such as a set of dining table in 5 pieces for 26 persons, a round ditto for 8 ditto, sideboard, dining-room chairs, screens, richly carved drawing-room, pier and sofa tables, easy and drawing chairs, a handsome English walnutwood drawing-room suit, consists of 1 centre ottoman, 2 easy chairs, 6 drawing-room chairs and 1 pair pier or card tables, (to match), a handsome English drawing-room carpet with border, music stands, chiffonier, flower stand, a handsome gilt 8 light chandelier by Nash, a first-class mahogany grand square piano by Collard and Collard, manufactured expressly for McCombie and Wright, a valuable 8 day clock by James McCabe, Royal Exchange, handsome vases, plated banging argand lamps, first-rate engravings in gilt frames, horned hatstands, four post bedsteads, camp cots, reclining couches, dressing and washing tables, toilet and cheval glasses, clothes and gown presses, chest of drawers, towel horses, dispense articles, cooking utensils. book, choice plants, Crosse and Blackwell's fresh oilmanstores, &c, &c.

AT 1 P.M.

A magnificent English built open carriage, made to order by Silk and Sons.

A handsome ditto double seated Brougham by ditto.

An office shigram.

An elegant English built 3 wheels Victoria panel pleasure ground chair, by Ward.

A pair of handsome chesnut Arab horses, young, height 14-2, quiet in harness.

A ditto ditto grey ditto height 14-2½.

A handsome fast-trotting black Arab brougham horse.

Sets of English plated mounted single and double harness.

Catalogues are published, and the property is now on view.

AUCTION SALE of very valuable and handsome household furniture, Elkington's best plated ware, a first-class grand square piano by Collard and Collard, Thurston's full-size slate billiard table, &c., at Cumballa Hill.

On Monday, the 18th instant, Messrs. Bennett & Co. are instructed to sell by public auction, at his residence, at the abovementioned place, the very valuable and handsome household furniture, plated, glass and porcelain ware, piano, billiard table, &c., the property of the Hon'ble A. H. Campbell.

Full particulars will be given hereafter, Catalogues will be published, and the property will be on view, 4 days before the day of sale.

FOR SALE on COMMISSION.

Dog-cart, Arab horse and harness, the turn out in good order.

A bay Australian gelding, quiet, believed to be sound, height 14-3½.

1 dog-cart with horse and harness complete.

1 grey Arab horse, a really good animal, and parted with on account of owner proceeding to England on sick leave.

1 double-barrel rifle.

1 ditto fowling piece, two in one case, complete by Samuel Smith of London.

ALSO,—An Evert's Theodolite with check telescope, attached reading from three verniers, in perfect order and a first-rate instrument.

Bombay, 8th April 1870. BENNETT & Co.

HOLLOWAY'S OINTMENT AND PILLS.—Notable Facts.—Intense heat augments the annoyances of skin disease and encourages the development of febrile disorders; wherefore these should, as they can, be removed by these detergent and purifying preparations. In stomach complaints, liver affections, pains and spasms of the bowels, Holloway's unguent will rubbed over the affected part immediately gives the greatest ease, prevents congestion and inflammation, checks the threatening diarrhœa and averts incipient cholera. The poorer inhabitants of large cities will find these remedies to be their best friend when any pestilence rages, or when from unknown causes eruptions, boil, abscesses, or ulcerations point out the presence of taints, or impurities within the system, and call for instant and effective curative medicines.

Printed and Published for the Proprietor by HENRY SLYTH, at the "Bombay Gazette" Steam Press, Meadow Street, Fort, Bombay.
AGENTS—LONDON, Mr. GEORGE STREET, 30 Cornhill, E.C.—PARIS, Messrs. H. and W. GALIGNANI and Co., Publishers, Rue de Rivoli.—CALCUTTA, Messrs. THACKER SPINK, and Co., MADRAS, Messrs. PHAROAH and Co.